

Bulgaria

Transfer Pricing Country Profile

Updated October 2017

	SUMMARY	REFERENCE
The Arm's Length Principle		
1	<p>Does your domestic legislation or regulation make reference to the Arm's Length Principle?</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>Corporate Income Tax Act, Chapter 4, art. 15.</p> <p>Unofficial translation in English may be found at: http://www.minfin.bg/en/page/174</p>
2	<p>What is the role of the OECD Transfer Pricing Guidelines under your domestic legislation?</p> <p>Although there is no specific reference to the TPG in the Bulgarian TP legislation, it generally follows them. However, there are certain differences (e.g. there is a hierarchy of the methods under the Bulgarian legislation).</p>	
3	<p>Does your domestic legislation or regulation provide a definition of related parties? If so, please provide the definition contained under your domestic law or regulation.</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>The Bulgarian Corporate Income Tax Act refers to the definition of related parties contained in the Tax and Social Security Procedures Code (TSSPC). According, to the TSSPC, related parties are:</p> <p>(a) spouses, lineal relatives, collateral relatives up to the third degree of consanguinity, and affines up to the second degree of affinity and, for the purposes of Item 2 of Article 123 (1) herein, where included in a common household;</p> <p>(b) employer and employee;</p> <p>(c) partners;</p> <p>(d) any two persons, of whom one participates in the management of the other or of a subsidiary thereof;</p> <p>(e) any persons in whose management or supervisory body one and the same</p>	<p>Corporate Income Tax Act, Supplementary provisions, § 1, p. 13</p> <p>Unofficial translation in English may be found at: http://www.minfin.bg/en/page/174</p> <p>Tax and Social Security Procedures Code, Supplementary provisions, § 1, p. 3 and p. 4.</p> <p>Unofficial translation in English may be found at: http://www.minfin.bg/en/page/174</p>

	<p>natural or legal person is a member, including where the said natural person represents another person;</p> <p>(f) a corporation and a person who holds more than 5 per cent of the issued voting participating interests or shares in the corporation;</p> <p>(g) any two persons, of whom one exercises control over the other;</p> <p>(h) any persons whose activity is controlled by a third party or by a subsidiary thereof;</p> <p>(i) any persons who jointly control a third party or a subsidiary thereof;</p> <p>(j) any two persons of whom one is a commercial representative of the other;</p> <p>(k) any two persons of whom one has made a donation to the other;</p> <p>(l) any persons who participate, whether directly or indirectly, in the management, control or capital of another person or persons and, therefore, they can agree on conditions other than the customary conditions;</p> <p>(n) resident or non-resident persons with whom the resident person has concluded a transaction, if:</p> <p>(aa) the non-resident person is registered in a country which is not a EU Member State and in which the payable income tax or corporate tax in respect of revenue that the non-resident person has generated or will generate from transactions is lower than the income tax or corporate tax in Bulgaria by 60 per cent or more, unless the resident person submits evidence that the non-resident person is liable to tax which is not subject to a preferential regime or that the non-resident person has marketed the goods or delivered the services on the local market, and</p> <p>(bb) the country in which the non-resident person is registered refuses to, or is not able to exchange information about the consummated transactions or relations in the event of an international tax convention which has been concluded and entered into force.</p> <p>For the purposes of this provision, a non-resident person shall also be any legal person-regardless of whether it is resident in the Republic of Bulgaria or not-controlled by a person meeting the conditions referred to in clauses (aa) and (bb).</p> <p>For the purposes of this provision, a resident person shall also be any non-resident legal person operating in Bulgaria through a permanent establishment and any non-resident natural person generating revenue originating in Bulgaria through a fixed base for transactions executed through the permanent establishment or the fixed base;</p> <p>(o) the owners of the resident legal person and the non-resident person in the cases referred to in clause (n).</p>	
--	---	--

	<p>"Control" shall be in effect where the controlling party:</p> <p>(a) holds, either directly or indirectly or by virtue of an agreement with another person, more than one-half of the voting rights in the General Meeting of another person, or</p> <p>(b) has a possibility to designate, whether directly or indirectly, more than one-half of the members of the management body or the supervisory body of another person, or</p> <p>(c) has a possibility to manage the activity of another person, including through or together with a subsidiary, by virtue of articles of association or a contract, or</p> <p>(d) as a shareholder or partner in one company, controls independently, by virtue of a transaction with other partners or shareholders in the same company, more than one-half of the number of voting rights in the General Meeting of the company, or</p> <p>(e) may in any other way exercise a dominant influence over decision-making in connection with the activity of the company.</p>	
--	--	--

Transfer Pricing Methods

4	<p>Does your domestic legislation provide for transfer pricing methods to be used in respect of transactions between related parties?</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" style="width: 100%; text-align: center;"> <thead> <tr> <th>CUP</th> <th>Resale Price</th> <th>Cost Plus</th> <th>TNMM</th> <th>Profit Split</th> <th>Other (<i>If so, please describe</i>)</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 type="checkbox"/></td> </tr> </tbody> </table>	CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (<i>If so, please describe</i>)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Tax and Social Security Procedures Code, Supplementary provisions, § 1, p. 10.</p> <p>Unofficial translation in English may be found at:</p> <p>http://www.minfin.bg/en/page/174</p>
CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (<i>If so, please describe</i>)										
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>										
5	<p>Which criterion is used in your jurisdiction for the application of transfer pricing methods?</p>	<p>Please check all that apply:</p> <p><input checked="" type="checkbox"/> Hierarchy of methods</p> <p><input type="checkbox"/> Most appropriate method</p> <p><input type="checkbox"/> Other (<i>if so, please explain</i>)</p>	<p>Ordinance № H-9 of 14.08.2006 for the Order and Ways of Applying the Transfer Pricing Methods, art. 7 and art. 9.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at: http://www.minfin.bg/bg/page/174</p>												

		The applicability of the CUP method should be tested first. If it is not appropriate, it should be checked whether the Resale Price or the Cost Plus methods could be reliably applied. Only when all the three traditional methods have been deemed inappropriate the transactional ones (the TNMM and the Profit Split) may be used.	
6	If your domestic legislation or regulations contain specific guidance on commodity transactions, indicate which of the following approaches is followed.	<input type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed. <input type="checkbox"/> Domestic legislation mandates the use of a specific method for controlled transactions involving commodities (<i>if so, please explain</i>) <input type="checkbox"/> Other (<i>if so, please explain</i>)	
		The Bulgarian TP legislation does not contain specific guidance on commodity transactions.	
Comparability Analysis			
7	Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>Corporate Income Tax Act</p> <p>Unofficial translation in English may be found at: http://www.minfin.bg/en/page/174</p> <p>Ordinance № H-9 of 14.08.2006 for the Order and Ways of Applying the Transfer Pricing Methods.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at: http://www.minfin.bg/bg/page/174</p> <p>TP Guidelines of the National Revenue Agency.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at: http://www.nap.bg/news?id=818</p>
		The guidance on comparability analysis outlined in Chapter III of the TPG is generally followed in Bulgaria.	

8	Is there a preference in your jurisdiction for domestic comparables over foreign comparables?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>Ordinance № H-9 of 14.08.2006 for the Order and Ways of Applying the Transfer Pricing Methods, art. 6.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at: http://www.minfin.bg/bg/page/174</p>
		<p>Under the Bulgarian TP legislation, four factors should be considered for the comparability analysis. One of them is the economic environment.</p> <p>The domestic comparables are usually preferred as they are generally considered more reliable, since it is difficult to find other countries with similar economic environment. However, if there are not enough local comparables, foreign ones could be used.</p>	
9	Does your tax administration use secret comparables for transfer pricing assessment purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10	Does your legislation allow or require the use of an arm's length range and/or statistical measure for determining arm's length remuneration?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>Ordinance № H-9 of 14.08.2006 for the Order and Ways of Applying the Transfer Pricing Methods, art.49 and 50.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at: http://www.minfin.bg/bg/page/174</p>
		<p>The use of arm's length range as well as statistical measure (e.g. interquartile range and median) is allowed under the Bulgarian legislation.</p>	
11	Are comparability adjustments required under your domestic legislation or regulations?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>Ordinance № H-9 of 14.08.2006 for the Order and Ways of Applying the Transfer Pricing Methods, art. 11.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at: http://www.minfin.bg/bg/page/174</p>
		<p>In case, as a result of the comparability analysis, it is found that there are significant differences between the controlled and the comparable uncontrolled transaction, a comparability adjustment should be performed.</p>	
Intangible Property			
12	Does your domestic legislation or regulations contain guidance specific to the pricing of controlled transactions involving intangibles?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>Ordinance № H-9 of 14.08.2006 for the Order and Ways of Applying the Transfer Pricing Methods, art. 56.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at: http://www.minfin.bg/bg/page/174</p>
		<p>Under the Bulgarian legislation, the following two factors should be considered with respect to the pricing of controlled transactions involving intangibles:</p>	

		<ul style="list-style-type: none"> the economic benefits in the form of additional profits or reduction of costs, as a result of obtaining and/or use of the intangible, that are expected by the entity receiving it (main factor), and the possibility for the transferor of the intangible to recover the expenses related to acquiring or creating the intangible, and to realise a reasonable rate of return (secondary factor). 	
13	Does your domestic legislation or regulation provide for transfer pricing rules or special measures regarding hard to value intangibles (HTVI)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No The Bulgarian legislation does not provide for special rules regarding the HTVI.	
14	Are there any other rules outside transfer pricing rules that are relevant for the tax treatment of transactions involving intangibles?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The transactions involving intangibles are subject to the general rules for taxation in Bulgaria (e.g. the substance over form principle and general anti-avoidance rules are applicable).	Corporate Income Tax Act Unofficial translation in English may be found at: http://www.minfin.bg/en/page/174
Intra-group Services			
15	Does your domestic legislation or regulations provide guidance specific to intra-group services transactions?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The Bulgarian legislation states that the market nature of the remuneration for the service transactions should be tested by using either the CUP method or the Cost Plus method. Only, if these two methods may not be reliably applied, other methods may be used. In case of subscription services, a multiple year period should be reviewed. The remuneration for the services should be determined by applying the direct charge method. When this is not possible or requires unreasonably high costs, the indirect charge method may be applied. The allocation key used with the indirect charge method should: <ul style="list-style-type: none"> be appropriate from business and accounting perspective have safeguards against artificial increase or decrease of the remuneration for the services, and guarantee cost allocation between the service recipients in line with the 	Ordinance № H-9 of 14.08.2006 for the Order and Ways of Applying the Transfer Pricing Methods, art. 51 to art. 55. http://www.minfin.bg/bg/page/174

		<p>actual or expected benefits for each of them.</p> <p>The Bulgarian TP legislation explicitly states that the indirect charge method should not be applied when the service provider renders identical services to related and unrelated parties and the services provided to the latter form significant part of the business of the service provider.</p>	
16	Do you have any simplified approach for low value-adding intra-group services?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
17	Are there any other rules outside transfer pricing rules that are relevant for the tax treatment of transactions involving services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>The transactions related to intra-group services are subject to the general rules for taxation in Bulgaria (e.g. the substance over form principle and general anti-avoidance rules are applicable).</p>	<p>Corporate Income Tax Act</p> <p>Unofficial translation in English may be found at: http://www.minfin.bg/en/page/174</p>
Cost Contribution Agreements			
18	Does your jurisdiction have legislation or regulations on cost contribution agreements?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <p>There are no specific regulations on the cost contribution agreements (CCA) in the Bulgarian TP legislation. However, Section 15 of the TP Guidelines of the National Revenue Agency provides some guidance in this respect. This section includes:</p> <ul style="list-style-type: none"> • definition of CCA, • general information about the benefits from the CCA and its participants, • guidance regarding the determination of the contribution of each of the participants, • suggestions to the revenue authorities for issues to be investigated during a tax check or a tax audit, • possible risk factors, from fiscal perspective • information that may be requested during a tax check or a tax audit, with respect to a CCA, and • other information. 	<p>TP Guidelines of the National Revenue Agency, Section 15.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at: http://www.nap.bg/news?id=818</p>

Transfer Pricing Documentation

19	<p>Does your legislation or regulations require the taxpayer to prepare transfer pricing documentation?</p>	<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 type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG</p> <p><input 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 checked="" type="checkbox"/> Other (specify):</p> <p>The Bulgarian TP legislation does not prescribe for mandatory Local and Master files preparation. However, the TSSPC contains a general requirement that obliges the taxable entities to demonstrate the arm's length nature of the remuneration of their related party transactions. This is usually done with Local and Master files. There is no reference in the Bulgarian TP legislation about their contents.</p> <p>However, the TP Guidelines of the National Revenue Agency (a document with no legislative power) provide guidance about the content and structure of the Local and Master files, as well as the principles to be followed by the taxpayers when preparing a TP documentation file. They generally follow the 1995 version of the TPG and the Code of Conduct on transfer pricing documentation for associated enterprises in the European Union.</p> <p>Although not mandatory, the TP Guidelines of the National Revenue Agency are generally followed by both the revenue authorities and the taxpayers.</p>	<p>Tax and Social Security Procedures Code, Chapter 15, art. 116.</p> <p>Tax and Social Security Procedures Code, Chapter 16.</p> <p>Unofficial translation in English may be found at:</p> <p>http://www.minfin.bg/en/page/174</p> <p>TP Guidelines of the National Revenue Agency, Section 2.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at:</p> <p>http://www.nap.bg/news?id=818</p>
20	<p>Please briefly explain the relevant requirements related to filing of transfer pricing documentation (i.e. timing for preparation or submission, languages, etc.)</p>	<p>Under the Bulgarian legislation there is no Master and Local files filing requirement.</p> <p>If, during a tax audit, the revenue authorities request the taxpayer to demonstrate the arm's length nature of the remuneration of their related party transactions, this is usually done on the basis of a set of documentation prepared in accordance with the Code of Conduct on transfer pricing documentation for associated enterprises in the European Union which, as a rule, contains a Master file and Local files</p> <p>Under the Bulgarian legislation the CbC reports should be filled within 12 months of the end of the MNE's tax year.</p>	<p>Tax and Social Security Procedures Code, Chapter 8, art. 55 and Chapter 15, art. 116.</p> <p>Tax and Social Security Procedures Code, Chapter 16, art. 143u.</p> <p>Unofficial translation in English may be found at:</p> <p>http://www.minfin.bg/en/page/174</p>

		All documents presented to the Bulgarian revenue authorities should either be in Bulgarian or accompanied by a certified translation in Bulgarian.	
21	<p>Does your legislation provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation?</p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>As an incentive, it may be considered that, if during a tax audit, a taxpayer presents TP documentation (that meets certain requirements) to the revenue authorities, then they should start their analysis from the method chosen by the taxpayer, and only if it is deemed inappropriate, use another one.</p> <p>If, a reporting entity, that has an obligation to file CbC report in Bulgaria, but doesn't do it, within the stipulated deadline, should be subject to a fine of BGN 100,000 to BGN 200,000.</p> <p>If, a reporting entity, files a CbC report, but omits, or declares false or incomplete data in it, the reporting entity should be subject to a fine of BGN 50,000 to BGN 150,000. The same fine should be applied if the incomplete or wrong data are due to a refusal of the ultimate parent entity to present the required data.</p> <p>If, a constituent entity, that has an obligation to file a CbC report and does not notify the Bulgarian tax authorities if the ultimate parent entity has refused to provide the requested information, that constituent entity should be subject to a fine of BGN 10,000,</p> <p>If, a constituent entity, fails to notify the revenue authorities whether it, or some other group entity, will file the CbC report, it should be subject to a fine of BGN 50,000 to BGN 150,000.</p> <p>In case of a repeated violation of the rules higher fines apply.</p>	<p>Ordinance № H-9 of 14.08.2006 for the Order and Ways of Applying the Transfer Pricing Methods, art. 62 and art. 63.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at: http://www.minfin.bg/bg/page/174</p> <p>Tax and Social Security Procedures Code, Chapter 28, art. 278a.</p>
22	<p>If your legislation provides for exemption from transfer pricing documentation obligations, please explain.</p>	<p>No obligation for filing CbC reports will arise, if the relevant thresholds (total consolidated revenues of at least (i) EUR 750 million for MNEs if the ultimate parent entity is not a Bulgarian resident and (ii) BGN 100 million if the ultimate parent entity is a Bulgarian tax resident) have not been reached.</p> <p>Based on the TP Guidelines of the National Revenue Agency (a document with no legislative power, however, generally followed by both the revenue authorities and the taxpayers):</p> <ul style="list-style-type: none"> the micro enterprises¹ may not prepare TP documentation, and 	<p>Tax and Social Security Procedures Code, Chapter 16, art. 143v.</p> <p>TP Guidelines of the National Revenue Agency, Section 2.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at:</p>

¹ Micro enterprises are the ones with:

- average number of employees less than 10 people and

	<ul style="list-style-type: none"> • simplified documentation evidencing the arm's length prices of the related party transactions should be prepared, if the following thresholds have not been reached: <ul style="list-style-type: none"> ○ BGN 200,000, when the transaction is supply of goods or provision of services; ○ BGN 400,000, when the transaction is grant of intangibles or financing (for financing the threshold applies to the amount of interest and not to the amount of the loan). <p>However TP Guidelines of the National Revenue Agency also recommend that, the above will not apply when:</p> <ul style="list-style-type: none"> • The operating profit of the entity engaged in related party transactions is lower with 20% or more than the average operating profit for the industry it operates in for each of the 3 years preceding the year when the transactions occurred. and the enterprise is unable to prove that the deviation does not originate from its related party transactions • The respective related party is registered in a non-EU country where the corporate tax due on the income from the transactions is lower by 60% or more than the Bulgarian corporate tax. This exception does not apply if the enterprise provides evidence that the tax due by the foreign related party is “not subject to a preferential regime or the foreign entity has traded the goods or services on the local market” • The country where the related party is registered refuses or is not able to exchange information regarding the performed transactions or relations, where there is an applicable double tax treaty in place. 	<p>http://www.nap.bg/news?id=818</p>
--	--	--

- Annual turnover of less than BGN 3,900,000 and or amount of the assets less than BGN 3,900,000.

Administrative Approaches to Avoiding and Resolving Disputes

23	<p>Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?</p>	<p>Please check those that apply:</p> <p><input type="checkbox"/> Rulings</p> <p><input type="checkbox"/> Enhanced engagement programs</p> <p><input type="checkbox"/> Advance Pricing Agreements (APA)</p> <p style="padding-left: 20px;"><input type="checkbox"/> Unilateral APAs</p> <p style="padding-left: 20px;"><input type="checkbox"/> Bilateral APAs</p> <p style="padding-left: 20px;"><input type="checkbox"/> Multilateral APAs</p> <p><input checked="" type="checkbox"/> Mutual Agreement Procedures</p> <p><input checked="" type="checkbox"/> Other (<i>please specify</i>):</p> <hr/> <p>It is possible for a taxpayer to obtain an opinion from the revenue authorities on a case-by-case basis which is not binding but may protect the taxpayer involved from being subject to payment of interest for late payments and/or penalties.</p> <p>Bulgaria is also a party to the Arbitrary Convention.</p>	<p>National Revenue Agency Act, Art.10.</p> <p>The Bulgarian version (there is neither English, nor French translation) may be found at:</p> <p>http://www.nap.bg/en/page?id=522</p> <p>Tax and Social Security Procedures Code, Chapter 4, art. 17.</p> <p>Unofficial translation in English may be found at:</p> <p>http://www.minfin.bg/en/page/174</p>
----	--	--	--

Safe Harbours and Other Simplification Measures

24	<p>Does your jurisdiction have rules on safe harbours in respect of certain industries, types of taxpayers, or types of transactions?</p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No:</p>	
25	<p>Does your jurisdiction have any other simplification measures not listed in this questionnaire? If so, please provide a brief explanation.</p>	<p>No.</p>	

Other Legislative Aspects or Administrative Procedures

26	Does your jurisdiction allow/require taxpayers to make year-end adjustments?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Corporate Income Tax Act, Chapter 4, art. 15; Unofficial translation in English may be found at: http://www.minfin.bg/en/page/174
		The Bulgarian Corporate Income Tax Act allows for compensating adjustments in case the reported transfer prices for goods, services or rights transferred in a controlled transaction deviate from the prices which would have been established had the transaction taken place at arm's length.	
27	Does your jurisdiction make secondary adjustments?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Corporate Income Tax Act, Supplementary provisions, § 1, p. 4 and p.5. Unofficial translation in English may be found at: http://www.minfin.bg/en/page/174
		The Bulgarian Corporate Income Tax Act allows for secondary adjustments in case of reporting a transfer price for goods, services or rights transferred in a controlled transaction higher than the price which would have been established had the transaction taken place at arm's length. According to the Bulgarian legislation secondary transactions could only take the form of constructive profit distribution.	

Other Relevant Information

28	Other legislative aspects or administrative procedures regarding transfer pricing		
29	Other relevant information (e.g. whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire)		