

# Ireland

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

July 2025

		SUMMARY	REFERENCE
The Arm's Length Principle			
1	Does your domestic transfer pricing framework <sup>2</sup> make reference to the arm's length principle?	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>In December 2019, Ireland updated its transfer pricing legislation (which has always referred to the Arm's Length Principle) by replacing the previous provisions. The updated legislation was introduced by section 27 of Finance Act 2019 and applies for chargeable periods commencing on or after 1 January 2020 and, in respect of claims for capital allowances, where the related capital expenditure is incurred on or after 1 January 2020. The application of the transfer pricing rules to small and medium sized enterprises ("SMEs") is subject to a commencement order by the Minister of Finance. The information contained in this transfer pricing country profile is based on the updated legislation as substituted by section 27 of Finance Act 2019.</p> <p>The definition for SME is based on the Annex to the Commission Recommendation 2003/361/EC ("the Annex") and applies on a group basis. Some modifications to the approach outlined in the Annex apply in an Irish context.</p>	<p>Section 835C of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a>).</p> <p>The Taxes Consolidation Act 1997 (and the Finance Acts amending that Act) may be accessed on the <a href="#">Irish Statute Book</a>.</p>

<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.

2	<p><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></p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Ireland's transfer pricing rules are construed in accordance with the OECD's Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations published by the OECD on 20 January 2022 ("TPG") supplemented by such additional guidance, published by the OECD on or after the date of passing of the Finance Act 2022 (i.e. 15 December 2022) as the Minister for Finance may designate by order.</p>	<p>Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a>).</p>
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 <input type="checkbox"/> No</p> <p>Ireland's domestic legislation provides a definition of "associated", as below:</p> <p>(1) For the purposes of this Part —</p> <p>(a) 2 persons are associated at any time if at that time —</p> <p>i: one of the persons is participating in the management, control or capital of the other, or</p> <p>ii: the same person is participating in the management, control or capital of each of the 2 persons, and</p> <p>(b) a person (in this paragraph referred to as the 'first person') is participating in the management, control or capital of another person at any time only if that other person is at that time —</p> <p>i: a company, and</p> <p>ii: controlled by the first person.</p>	<p>Section 835B of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a>).</p>

## 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" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td>CUP</td><td>Resale Price</td><td>Cost Plus</td><td>TNMM</td><td>Profit Split</td><td>Other (<i>If so, please describe</i>)</td></tr> <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> </table> <p>Ireland's domestic legislation is to be construed in accordance with the TPG and, accordingly, provides for the transfer pricing methods that are set out in the TPG.</p> <p>"Other" methods may be acceptable, in accordance with paragraph 2.9 of the TPG.</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 checked="" type="checkbox"/>	<p>Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a>).</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 checked="" type="checkbox"/>										
5	<p><b>Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods?</b></p>	<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> <hr/> <p>In accordance with the TPG, the most appropriate method is used for the application of transfer pricing methods.</p>	<p>Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a>).</p>												
6	<p><b>Does your domestic transfer pricing framework contain specific guidance on commodity transactions?</b></p>	<p><input checked="" type="checkbox"/> Yes</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed.</p> <p style="margin-left: 20px;"><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 type="checkbox"/> No</p> <hr/> <p>Ireland's transfer pricing rules are construed in accordance with the TPG.</p>	<p>Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a>).</p>												

## Comparability Analysis

7	<b>Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Ireland's transfer pricing rules are construed in accordance with the TPG.	Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a> ).
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  In line with the EU Code of Conduct on Transfer Pricing Documentation (EU TPD) adopted by the European Council on 27 June 2006, Ireland accepts European comparables. If there are insufficient European comparables, Ireland may accept other foreign comparables.	
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  Ireland's transfer pricing rules are construed in accordance with the TPG, including the guidance on the use of an arm's length range and statistical measures for determining an arm's length remuneration in Chapters II and III.	Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a> ).
11	<b>Are comparability adjustments required under your domestic transfer pricing framework?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Ireland's transfer pricing rules are construed in accordance with the TPG, including the guidance on comparability adjustments in Chapters II and III.	Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a> ).

Intangible Property			
12	<b>Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles?</b>	<input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No	Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a> ).
		Ireland's transfer pricing rules are construed in accordance with the TPG, including Chapter VI.	
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	
Hard-to-Value Intangibles			
14	<b>Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?<sup>3</sup></b>	<input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow the guidance on HTVI in Chapter VI of the TPG? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No	Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a> ).
		Ireland's transfer pricing rules are construed in accordance with the TPG, including Chapter VI and Annex II to Chapter VI.	
15	<b>If your jurisdiction applies the HTVI approach, what are the conditions for</b>	There are no special conditions. The HTVI approach is applied in accordance with the TPG.	

<sup>3</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.

	<b>the application of the HTVI approach?</b>		
16	<b>Are transactions falling within the scope of the HTVI approach subject to a transfer pricing analysis different from the one established in Chapters I and VI, or to other compliance requirements specifically applicable to transfer prices (e.g. domestic anti-abuse rules)?</b>	No.	
17	<b>What is the statute of limitations applicable to transactions falling within the scope of the HTVI approach in your domestic transfer pricing framework? Does this statute of limitations differ from those applicable to other transactions?</b>	Generally, where a taxpayer has filed a return and made a full and true disclosure of all material facts necessary for the making of an assessment for a particular accounting period, the statute of limitations is 4 years from the end of the accounting period in which the tax return is filed (Section 959AA(1) Taxes Consolidation Act 1997). The same statute of limitations applies to HTVI transactions as applies to other transactions. In cases involving fraud or neglect by a taxpayer, the above-mentioned statute of limitations does not apply and an assessment may be made or amended, at any time, by Irish Revenue (Section 959AD Taxes Consolidation Act 1997).	Section 959AA(1) of the Taxes Consolidation Act 1997 (as inserted by <a href="#">section 129</a> and <a href="#">Schedule 4 of the Finance Act 2012</a> ).  Section 959AD of the Taxes Consolidation Act 1997 (as inserted by <a href="#">section 129</a> and <a href="#">Schedule 4 of the Finance Act 2012</a> ).
18	<b>Can taxpayers request a bilateral or multilateral advance pricing agreement (“APA”) for transactions falling within the scope of the HTVI approach under your domestic transfer pricing framework?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
19	<b>What measures exist or approaches have been adopted to avoid the use of hindsight (e.g. training of tax administrators, internal circulars/informative notes)?</b>	Avoiding the use of hindsight is covered as part of the training provided to officers on the area of HTVI.	
20	<b>Is it possible for your tax administration to make adjustments under the HTVI approach in open years amounts pertaining to closed years?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

21	<b>Does your domestic transfer pricing framework allow the tax administration to make corresponding adjustments under the HTVI approach in open years for amounts pertaining to closed years?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>If there is a relevant double tax agreement (“DTA”) in place, a corresponding adjustment may be allowed for HTVI adjustments in a treaty partner jurisdiction in accordance with the provisions of the DTA to the extent the original transaction was not at arm’s length and the adjustment itself is considered arm’s length.</p>	
22	<b>Is it possible for your tax administration to make several adjustments for one single HTVI transaction under the HTVI approach?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>There are no specific provisions in domestic legislation which prevent several adjustments being made. However, adjustments must generally be made within the statute of limitations period described in the answer to question no. 17 above.</p>	
<b>Intra-group Services</b>			
23	<b>Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions?</b>	<input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VII of the TPG? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No <p>Ireland’s transfer pricing rules are construed in accordance with the TPG, including Chapter VII.</p>	Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a> ).
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>	<input checked="" type="checkbox"/> Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No	Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a> ).

		Ireland's transfer pricing rules are construed in accordance with the TPG, including Chapter VII.	
25	Are there any other rules outside your transfer pricing framework for pricing intragroup services?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Financial Transactions			
26	Does your domestic transfer pricing framework provide guidance specific to financial transactions?	<input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No	Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a> ).
		Ireland's transfer pricing rules are construed in accordance with the TPG, including Chapter X.	
27	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)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Ireland has extensive and long-standing rules in place to prevent abuse of interest deductions in calculating taxable profits.  In addition, Ireland has implemented the interest limitation rules/measures in the ATAD/ATAD 2. These provisions were introduced in Finance Act 2021 and apply to accounting periods commencing on or after 1 January 2022.	Part 35D of the Taxes Consolidation Act 1997 contains the interest limitation rules (as inserted by <a href="#">section 31 of the Finance Act 2021</a> , as amended by <a href="#">section 39 of the Finance Act 2022</a> and <a href="#">section 47 of the Finance Act 2024</a> ).



## Cost Contribution Arrangements

28	Does your jurisdiction allow cost contribution arrangements?	<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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No	Section 835D of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a> and as amended by <a href="#">section 35 of the Finance Act 2022</a> ).
		Ireland's transfer pricing rules are construed in accordance with the TPG, including Chapter VIII.	

## Transfer Pricing Documentation

29	Does your domestic transfer pricing framework require the taxpayer to prepare transfer pricing documentation?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If affirmative, please check all that apply:</i> <input checked="" type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG <input checked="" type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG <input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG <input type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return) <input checked="" type="checkbox"/> Other (specify): <p>A taxpayer must have available such documentation as may reasonably be required to demonstrate compliance with transfer pricing legislation.</p> <p>The requirement to prepare a master file applies where the total consolidated global revenue of the MNE group is or is likely to be at, or above, EUR 250 million in the chargeable period.</p> <p>The requirement to prepare a local file applies where the total consolidated global revenue of the MNE group is or is likely to be at, or above, EUR 50 million in the chargeable period.</p>	<p>Section 835G of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a>, and as amended by <a href="#">section 104 of the Finance Act 2022</a> and <a href="#">paragraph 1(c) of the Schedule to the Finance Act 2022</a>).</p> <p>Country-by-country reporting is legislated by way of:</p> <p>Section 891H of the Taxes Consolidation Act 1997 (as inserted by <a href="#">section 33 of the Finance Act 2015</a> and as amended by <a href="#">section 24(1) of the Finance Act 2016</a>), and <a href="#">S.I. No. 653 of 2016, Taxes (Country-by-Country Reporting) Regulations 2016</a>.</p>
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30	<p><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>	<p>Country-by-country reports must be filed within 12 months from the end of each fiscal year (for example, by 31 December 2025 for fiscal years ending 31 December 2024).</p> <p>In relation to transfer pricing documentation, the legislation requires that a taxpayer company have such records (including, where applicable, a local file and master file) available as may reasonably be required to demonstrate compliance with transfer pricing legislation. The documentation must be prepared no later than the date on which the tax return for the chargeable period is due to be filed. Where a Revenue officer makes a written request for such documentation, it must be provided to the Revenue within 30 days from the date of the request. The documentation must be kept in Irish or English.</p>	<p>Country-by-country reporting is legislated by way of:</p> <p>Section 891H of the Taxes Consolidation Act 1997 (as inserted by <a href="#">section 33 of the Finance Act 2015</a> and as amended by <a href="#">section 24(1) of the Finance Act 2016</a>), and <a href="#">S.I. No. 653 of 2016, Taxes (Country-by-Country Reporting) Regulations 2016</a>).</p> <p>The legislative requirement for general transfer pricing documentation is contained in Section 835G of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a>, and as amended by <a href="#">section 104 of the Finance Act 2022</a> and <a href="#">paragraph 1(c) of the Schedule to the Finance Act 2022</a>).</p>
31	<p><b>Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation?</b></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>The penalty for a failure to file a country-by-country report/equivalent country-by-country report is EUR 19 045 plus EUR 2 535 for each day the failure continues. The penalty for filing an incomplete or incorrect country-by-country report/equivalent country-by-country report is EUR 19 045.</p> <p>Where a person fails to comply with the requirement to provide transfer pricing documentation within 30 days of a written request, a fixed penalty of EUR 4 000 will apply. Where a person is of such size that it is required to prepare a local file, the fixed penalty is increased from EUR 4 000 to EUR 25 000 plus EUR 100 for each day on which the failure continues. The increased fixed penalty applies where the person has failed to provide <i>any</i> required transfer pricing documentation, and this is not limited to failure to provide the local file.</p> <p>In addition, where a transfer pricing adjustment results in additional tax due, the transfer pricing legislation provides for protection from tax-gearred penalties in circumstances where the taxpayer has fully complied with transfer pricing documentation requirements and demonstrates reasonable efforts were made in applying transfer pricing to the arrangement. This protection from tax-gearred penalties does not apply in the case of deliberate behaviour by the taxpayer to under-declare a tax liability.</p>	<p>Penalties in relation to country-by-country reporting are provided for in section 891H (7) of the Taxes Consolidation Act 1997 (as inserted by <a href="#">section 33 of the Finance Act 2015</a> and as amended by <a href="#">section 24(1) of the Finance Act 2016</a>).</p> <p>Penalties in relation to general transfer pricing documentation are provided for in section 835G(6) of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a>).</p>

32	<p><b>Does your domestic transfer pricing framework provide for exemption from transfer pricing documentation obligations?</b></p>	<p> <input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No         </p> <p>In line with the OECD model legislation, country-by-country reporting requirements only apply to multinational enterprises with annual consolidated group revenue equal to or exceeding EUR 750 million in the preceding fiscal year.</p> <p>Ireland's legislation provides for simplified transfer pricing documentation requirements in respect of SMEs. When SMEs are brought within the scope of transfer pricing rules under Ministerial Order, a small enterprise will not be required to provide transfer pricing documentation and medium enterprises will be required to have available simplified transfer pricing documentation in respect of certain arrangements.</p>	<p>Section 835F of the Taxes Consolidation Act 1997 (as substituted by <a href="#">section 27 of the Finance Act 2019</a>, and as amended by section 27(3)(a) of the Finance Act 2021).</p>
<p><b>Administrative Approaches to Avoiding and Resolving Disputes</b></p>			
33	<p><b>Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?</b></p>	<p>Please check those that apply:</p> <p> <input type="checkbox"/> Rulings  <input checked="" type="checkbox"/> Enhanced engagement or cooperative compliance programmes  <input checked="" type="checkbox"/> Advance Pricing Agreements (APA)           <ul style="list-style-type: none"> <li><input type="checkbox"/> Unilateral APAs</li> <li><input checked="" type="checkbox"/> Bilateral APAs</li> <li><input checked="" type="checkbox"/> Multilateral APAs*</li> </ul> <input checked="" type="checkbox"/> International Compliance Assurance Programme (ICAP)  <input checked="" type="checkbox"/> Mutual Agreement Procedures  <input type="checkbox"/> Other (<i>please specify</i>):         </p> <p>*Ireland will consider engaging in multilateral APAs by way of a series of bilateral APAs.</p> <p>For more information on APAs in Ireland, refer to <a href="#">Ireland's MAP Profile</a> and <a href="#">Bilateral APA Guidelines</a>.</p> <p>For more information on MAPs in Ireland, refer to <a href="#">Ireland's MAP Profile</a> and <a href="#">MAP Guidance</a>.</p>	

		Ireland operates a Co-Operative Compliance Framework (CCF). For more information on this, refer to " <a href="#">Co-operative Compliance Framework - Large Corporates Division and High Wealth &amp; Financial Services Division</a> ".	
<b>Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities</b>			
34	<b>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<sup>4</sup>?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Other (please elaborate)	<p>Section 835DA of the Taxes Consolidation Act 1997 (as inserted by <a href="#">section 45 of the Finance Act 2024</a>).</p>
		<p>Ireland does not itself 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. However, Ireland has provided for, in legislation, a political commitment in relation to ‘covered jurisdictions’ (as defined in the <a href="#">Statement on the definition of covered jurisdiction for the Inclusive Framework political commitment on Amount B</a>, published by the OECD on 17 June 2024) in respect of the simplified and streamlined approach from 1 January 2025.</p> <p>Under the political commitment Ireland has committed to respect the outcome determined in accordance with the <a href="#">OECD Pillar One - Amount B</a> guidance (published by the OECD on 19 February 2024) if such an approach is applied by a covered jurisdiction with which there is a bilateral tax treaty in effect.</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>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>Section 835DA of the Taxes Consolidation Act 1997 (as inserted by <a href="#">section 45 of the Finance Act 2024</a>).</p>

<sup>4</sup> In the case of jurisdictions that do not apply the simplified and streamlined approach (i.e. they responded “no” to question 34), it is not necessary to respond to questions 35, 36 and 38 and these questions will not be published as part of jurisdiction’s transfer pricing country profile.

## Safe Harbours and Other Simplification Measures

39	<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>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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## Other Legislative Aspects or Administrative Procedures

40	<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>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Refer to <a href="#">Guidelines for Article 9 Correlative Adjustment claims.</a>	
41	<b>Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments?</b>	<input type="checkbox"/> Yes. Year-end adjustments are required. <input checked="" type="checkbox"/> Yes. Year-end adjustments are allowed. <input type="checkbox"/> No  Adjustments are allowed to the extent that they are appropriate to the year concerned and are in accordance with the Arm's Length Principle.	
42	<b>Does your domestic transfer pricing framework provide for secondary adjustments?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

## Attribution of Profits to Permanent Establishments

43	<b>Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain?</b>	<input checked="" type="checkbox"/> Article 7 as it read before 2010.  <input checked="" type="checkbox"/> If so, please indicate in how many treaties: <p style="margin-left: 40px;">Seventy-two of Ireland's comprehensive tax treaties contain a provision equivalent to Article 7 as it read prior to the version in the OECD Model Tax Convention 2010.</p> <input checked="" type="checkbox"/> Article 7 as it reads after 2010.  <input checked="" type="checkbox"/> If so, please indicate in how many treaties: <p style="margin-left: 40px;">Three of Ireland's comprehensive tax treaties contain the OECD Model Tax Convention 2010 version of Article 7.</p> <input type="checkbox"/> Other (please provide additional details)	
44	<b>For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?</b>	<input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No (please explain the approach used and which tax treaties are concerned)	
		<p>For the attribution of profits to permanent establishments of non-resident entities under Irish legislation, see the response to question 45.</p> <p>However, where Ireland has a tax treaty which contains a provision equivalent to Article 7 of the OECD Model Tax Convention, and if the adoption of such an approach would provide relief from Irish tax as determined under Irish legislation, then the profits of the branch may be determined based on the relevant Article contained in the relevant treaty.</p>	

45	<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>	<input type="checkbox"/> Yes, they follow the AOA as described in the 2008 Report on the Attribution of Profits to Permanent Establishments <input checked="" type="checkbox"/> Yes, they follow the AOA as described in the 2010 Report on the Attribution of Profits to Permanent Establishments <input type="checkbox"/> Yes, they do not follow the AOA (please provide a summary of the main features of these rules) <input type="checkbox"/> No	Section 25A of the Taxes Consolidation Act 1997 (as inserted by <a href="#">Section 28 of the Finance Act 2021</a> ).
<b>Other Relevant Information</b>			
46	<b>Other legislative aspects or administrative procedures regarding transfer pricing</b>	Revenue has published guidance on Bilateral Advance Pricing Agreements, Mutual Agreement Procedures, and Article 9 Correlative Adjustment claims.	<a href="#">Bilateral APA Guidelines</a> <a href="#">Guidelines on Requesting MAP Assistance</a> <a href="#">Guidelines for Article 9 Correlative Adjustment claims</a>
47	<b>Other relevant information</b> (e.g. <i>whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire</i> )	Prior to the amendment of Ireland's transfer pricing legislation by Section 27 of Finance Act 2019, Ireland's transfer pricing rules were contained in Part 35A of the Taxes Consolidation Act 1997 (as inserted by Section 42 of the Finance Act 2010). Section 27 of Finance Act 2019 amended the Taxes Consolidation Act 1997 by substituting a new Part 35A.	<a href="#">Section 42 of the Finance Act 2010</a>

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