

# Japan

## Transfer Pricing Country Profile

Updated October 2017

		SUMMARY	REFERENCE
<b>The Arm's Length Principle</b>			
1	<b>Does your domestic legislation or regulation make reference to the Arm's Length Principle?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Para 1 Article 66-4 of Act on Special Measures concerning Taxation ("ASMT")  <a href="http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507">http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507</a>
2	<b>What is the role of the OECD Transfer Pricing Guidelines under your domestic legislation?</b>	A Commissioner's Directive on the Operation of Transfer Pricing ("CDOTP") prescribes that the OECD Transfer Pricing Guidelines shall be referred to in the course of examination or APA.	1-2(3) of Commissioner's Directive on the Operation of Transfer Pricing ("CDOTP").  <a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/01.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/01.htm</a>
3	<b>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.</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  "A foreign-related person" is defined as a foreign corporation having an "associated relationship" with another corporation. A corporation is treated as "associated" with the other if it holds 50 percent or more of the total number of issued stocks or the amount of investment of the other corporation.  The Order for Enforcement prescribes the other cases to be treated as having an "associated relationship".	Para 1 Article 66-4 of ASMT  <a href="http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507">http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507</a>  Para 1~5 Article 39-12 Order for Enforcement of ASMT  <a href="http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332CO0000000043#595">http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332CO0000000043#595</a>

## Transfer Pricing Methods

4	<p><b>Does your domestic legislation provide for transfer pricing methods to be used in respect of transactions between related parties?</b></p>	<p><input checked="" type="checkbox"/> Yes <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;"> <thead> <tr> <th style="width: 15%;">CUP</th> <th style="width: 15%;">Resale Price</th> <th style="width: 15%;">Cost Plus</th> <th style="width: 15%;">TNMM</th> <th style="width: 15%;">Profit Split</th> <th style="width: 20%;">Other (<i>If so, please describe</i>)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table> <p>In examination for selection of the most appropriate method prescribed in Article 66-4(2) of ASMT (hereinafter referred to as “the most appropriate method”), the contents of the foreign-related transaction shall be understood exactly based on different elements of ASMT Directive 66-4(3)-3. Taking the points listed in ASMT Directive 66-4(2), Items 1(1) through (4) into consideration, it shall be noted that existence of comparable transactions concerning the foreign-related transaction shall be examined. (4-1, CDOTP).</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"/>	<p>Chapter4-1, CDOTP <a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/03.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/03.htm</a></p> <p>Para. 2 Article 66-4 of ASMT <a href="http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507">http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507</a></p> <p>Para. 6~8 Article 39-12 Order for Enforcement of ASMT <a href="http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332CO0000000043#595">http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332CO0000000043#595</a></p> <p>66-4(2)-1 of Commissioner’s Directive on Interpretation of ASMT <a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/sochiho/750214/12/12_66_4i.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/sochiho/750214/12/12_66_4i.htm</a></p> <p>66-4(3)-3 of Commissioner’s Directive on Interpretation of ASMT <a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/sochiho/750214/12/12_66_4b-00.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/sochiho/750214/12/12_66_4b-00.htm</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 type="checkbox"/>										
5	<p><b>Which criterion is used in your jurisdiction for the application of transfer pricing methods?</b></p>	<p>Please check all that apply:</p> <p><input type="checkbox"/> Hierarchy of methods <input checked="" type="checkbox"/> Most appropriate method <input type="checkbox"/> Other (<i>if so, please explain</i>)</p> <p>From the above methods, the most appropriate method should be selected, considering the facts and circumstances of each controlled transaction, including function performed and risk assumed.</p>	<p>Para. 2 Article 66-4 of ASMT <a href="http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507">http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507</a></p>												

6	<p><b>If your domestic legislation or regulations contain specific guidance on commodity transactions, indicate which of the following approaches is followed.</b></p>	<p><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><input type="checkbox"/> Domestic legislation mandates the use of a specific method for controlled transactions involving commodities (<i>if so, please explain</i>)</p> <p><input type="checkbox"/> Other (<i>if so, please explain</i>)</p>	<p>Para 2 Article 66-4 of ASMT</p> <p><a href="http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507">http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507</a></p>
<b>Comparability Analysis</b>			
7	<p><b>Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?</b></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>The Commissioner's Directive on Interpretation of ASMT is basically consistent with the TPG.</p>	<p>66-4(3)-3 of Commissioner's Directive on Interpretation of ASMT</p> <p><a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/sochiho/750214/12/12_66_4b-00.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/sochiho/750214/12/12_66_4b-00.htm</a></p>
8	<p><b>Is there a preference in your jurisdiction for domestic comparables over foreign comparables?</b></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Considering the differences of market conditions where the comparables locate, we prefer to choose local comparables which locate in the same jurisdiction as the tested party over foreign comparables.</p>	<p>66-4(3)-3 of Commissioner's Directive on Interpretation of ASMT</p> <p><a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/sochiho/750214/12/12_66_4b-00.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/sochiho/750214/12/12_66_4b-00.htm</a></p>
9	<p><b>Does your tax administration use secret comparables for transfer pricing assessment purposes?</b></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If the Local File is not presented or submitted by a certain appointed date, the tax authorities can inspect persons engaged in similar businesses by asking questions. Information obtained through such inspections may be used as secret comparables.</p>	<p>Para. 11, 12 Article 66-4 of ASMT</p> <p><a href="http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507">http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507</a></p>

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	66-4(3)-4 of Commissioner's Directive on Interpretation of ASMT <a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/sochiho/750214/12/12_66_4b-00.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/tsutatsu/kobetsu/hojin/sochiho/750214/12/12_66_4b-00.htm</a>
11	Are comparability adjustments required under your domestic legislation or regulations?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  The CDOTP prescribes differences such as trade terms and settlement terms as a case where comparability adjustment required.	Para. 2 Article 66-4 of ASMT. <a href="http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507">http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332AC0000000026#507</a>  Para. 6~8 Article 39-12 Order for Enforcement of ASMT 4-3,CDOTP <a href="http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332CO0000000043#595">http://elaws.e-gov.go.jp/search/elawsSearch/elaws_search/lsg0500/detail?lawId=332CO0000000043#595</a>
<b>Intangible Property</b>			
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  The CDOTP prescribes the transactions involving intangibles. When examining licensing transactions of intangible properties, it shall be noted that not only the legal ownership of the intangible properties but also the degree of contribution of a corporation or a foreign-related party to the activities for the formation, maintenance or development of the intangible property (hereafter "the formation and so on") need to be taken into account. In assessing the degree of the contribution to the formation and so on, the functions that the corporation or the foreign-related party performed, such as decision making, providing of services, bearing of costs, and risk management, shall be taken into account comprehensively. In this case, it is to be noted that the degree of contribution shall be assessed as low when the corporation or the foreign-related party merely bears the cost of the formation and so on of the intangible properties that are highly expected to be the source of income. (3-12, CDOTP)	3-11~3-13, CDOTP <a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/02.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/02.htm</a>

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	
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	
<b>Intra-group Services</b>			
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 CDOTP prescribes IGS. It is basically consistent with the TPG.  In cases where a corporation conducts certain activities concerning management, finance, business operation, and administration to its foreign-related party, whether the activities fall under the provision of services shall be judged by whether the activities have economic or commercial values for the foreign-related party. Specifically, it shall be judged by whether a unrelated party in the same condition as the foreign-related party will pay the compensation in cases where it receives the same activities from another unrelated party, or whether the foreign-related party itself is deemed to be required to conduct the same activities in cases where the corporation does not conduct the activities. (3-9(1), CDOTP)	3-9, CDOTP <a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/02.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/02.htm</a>
16	Do you have any simplified approach for low value-adding intra-group services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Regarding the simplified approach, the CDOTP will be revised to be consistent with the TPG.	3-10, CDOTP <a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/02.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/02.htm</a>
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	

## Cost Contribution Agreements

18	<b>Does your jurisdiction have legislation or regulations on cost contribution agreements?</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	3-14~18, CDOTP <a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/02.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/02.htm</a>
		<p>The CDOTP prescribes CCA. It is basically consistent with relevant parts concerning CCA of the TPG.</p> <p>A Cost Contribution Arrangement (hereinafter referred to as “CCA”) means a contract to share the cost required for the activities necessary for the achievement of a common purpose, such as development of a specific intangible property (hereinafter referred to as “Activities such as Research and Development,”) between contracting parties (hereinafter referred to as “the Participant”), and to obtain the interest of the outcome yielded from Activities such as Research and Development in accordance with the proportion of the total amount of expected benefit (hereinafter referred to as “the Expected Proportion of Benefit”) of the earning that is expected to increase or the cost that is expected to decrease (hereinafter referred to as “the Expected Benefit”) for each participant by the new outcome yielded from Activities such as Research and Development. (3-14, CDOTP)</p>	

## Transfer Pricing Documentation

19	<b>Does your legislation or regulations require the taxpayer to prepare transfer pricing documentation?</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <p><i>If affirmative, please check all that apply:</i></p> <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 type="checkbox"/> Other (specify):	<p><b>Master file</b> Para. 1 Article 66-4-5 of ASMT</p> <p><b>Local file</b> Para. 6 Article 66-4 of ASMT</p> <p><b>CbCR</b> Para. 1 Article 66-4-4 of ASMT</p> <p><a href="http://www.nta.go.jp/shiraberu/ippanjoho/pamp/h/pdf/h28iten-kakaku_en.pdf">http://www.nta.go.jp/shiraberu/ippanjoho/pamp/h/pdf/h28iten-kakaku_en.pdf</a></p>
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20	<p><b>Please briefly explain the relevant requirements related to filing of transfer pricing documentation (i.e. timing for preparation or submission, languages, etc.)</b></p>	<p><b>Master file</b> (Japanese or English)</p> <p>To be submitted to the competent District Director within one year of the day following the one when the Ultimate Parent Entity's fiscal year ends</p> <p><b>Local file</b> (no language requirement)</p> <p>Deadline for preparation: To be prepared by final return filing due date, and to be maintained for seven years.</p> <p>Deadline for submission: To be presented or submitted within a certain appointed period if requested during the course of tax examination.</p> <p><b>CbCR</b> (English)</p> <p>To be submitted to the competent District Director within one year of the day following the one when the Ultimate Parent Entity's fiscal year ends</p>	<p><b>Master file</b></p> <p>Para. 1 Article 66-4-5 of ASMT. Article 22-10-5 of Ordinance for Enforcement of ASMT</p> <p><b>Local file</b></p> <p>Para. 6, 8, 9 Article 66-4 of ASMT Article 22-10 of Ordinance for Enforcement of ASMT</p> <p><b>CbCR</b></p> <p>Para. 1 Article 66-4-4 of ASMT. Article 22-10-4 of Ordinance for Enforcement of ASMT</p>
21	<p><b>Does your legislation 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><b>Master file • CbCR</b> - Fine of up to 300,000 yen if corporations fail to submit a Master file/CbC Report to the District Director by the deadline without good reason</p> <p><b>Local file</b> - For ensuring the duty of transfer pricing documentation, if the local file is not presented or submitted by a certain appointed date, the tax authorities can impose tax by estimation.</p>	<p><b>Master file</b></p> <p>Para. 3 Article 66-4-5 of ASMT</p> <p><b>CbCR</b></p> <p>Para. 7 Article 66-4-4 of ASMT</p> <p><b>Local file</b></p> <p>Para. 8 Article 66-4 of ASMT</p>
22	<p><b>If your legislation provides for exemption from transfer pricing documentation obligations, please explain.</b></p>	<p><b>Master file • CbCR</b> - MNE Groups with a total consolidated revenue for the Ultimate Parent Entity's preceding fiscal year of less than 100 billion yen</p> <p><b>Local file</b> - Corporations are exempted from the duty of contemporaneous documentation for Controlled Transactions with one foreign-related party during the current business year.</p> <p>(1) If the amount of transactions (total of receipts and payments) with the foreign-related party during the previous business year (the current business year if there was not the previous one) was less than five billion yen, and</p> <p>(2) If the amount of transactions of intangibles (total of receipts and payments) with the foreign-related party during the previous business year (the current business year if there was not the previous one) was less than 300 million yen</p>	<p><b>Master file</b></p> <p>Para. 1 Article 66-4-5 of ASMT Para. 4 Article 66-4-4 of ASMT</p> <p><b>Local file</b></p> <p>Para. 7 Article 66-4 of ASMT</p> <p><b>CbCR</b></p> <p>Para. 1 Article 66-4-4 of ASMT Para. 4 Article 66-4-4 of ASMT</p>

### Administrative Approaches to Avoiding and Resolving Disputes

23	<b>Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?</b>	<p>Please check those that apply:</p> <p><input type="checkbox"/> Rulings</p> <p><input type="checkbox"/> Enhanced engagement programs</p> <p><input checked="" type="checkbox"/> Advance Pricing Agreements (APA)</p> <p style="padding-left: 20px;"><input checked="" type="checkbox"/> Unilateral APAs</p> <p style="padding-left: 20px;"><input checked="" type="checkbox"/> Bilateral APAs</p> <p style="padding-left: 20px;"><input checked="" type="checkbox"/> Multilateral APAs</p> <p><input checked="" type="checkbox"/> Mutual Agreement Procedures</p> <p><input checked="" type="checkbox"/> Other (<i>please specify</i>): In addition to the mechanisms above, administrative review process and judicial process are also permitted for resolving the transfer pricing disputes.</p>	<p><b>MAP</b></p> <p>Article 12-1 of Ministerial Ordinance to the Act on Special Provisions of the Income Tax Act, the Corporation Tax Act and the Local Tax Act Incidental to Enforcement of Tax Treaties</p> <p><b>Commissioner’s Directive on the Mutual Agreement Procedure (Administrative Guidelines)</b></p> <p><a href="http://www.nta.go.jp/foreign_language/00.pdf">http://www.nta.go.jp/foreign_language/00.pdf</a></p> <p><b>APA</b></p> <p>Chapter 6, CDOTP</p> <p><a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/05.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/05.htm</a></p>
		APA stands for Advance Pricing Arrangement in Japan.	

### Safe Harbours and Other Simplification Measures

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

### Other Legislative Aspects or Administrative Procedures

26	<b>Does your jurisdiction allow/require taxpayers to make year-end adjustments?</b>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>3-20, CDOTP</p> <p><a href="http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/02.htm">http://www.nta.go.jp/shiraberu/zeiho-kaishaku/jimu-unei/hojin/010601/02.htm</a></p>
		The CDOTP prescribes the rules for year-end adjustments.	



		<p>In cases where the corporation has changed the amount of price previously effected foreign-related transaction on the pretext of price adjustment, it shall be examined whether the change falls under a change of transaction price based on reasonable grounds.</p> <p>In cases where the change is made by a payment of money or recording of expenses (hereinafter referred to as “payment”) for the foreign-related party, examination shall be made in a comprehensive consideration of the reason concerning the payment, contents of the prior agreement, calculation method and the calculation basis, the date of determination of the payment etc., and the date of the payment. In cases where such a payment is deemed to be based on reasonable grounds, the change shall be treated as a change of transaction price. (3-20, CDOTP).</p>	
27	<b>Does your jurisdiction make secondary adjustments?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Other Relevant Information</b>			
28	<b>Other legislative aspects or administrative procedures regarding transfer pricing</b>	N/A	
29	<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> )	N/A	