

Japan

Transfer Pricing Country Profile¹

October 2025

		SUMMARY	REFERENCE
The Arm's Length Principle			
1	Does your domestic transfer pricing framework ² make reference to the arm's length principle?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Para 1 Article 66-4 of Act on Special Measures concerning Taxation ("ASMT")
2	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)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The 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").

¹ 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.

² 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>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.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>“A foreign-related party” is defined as a foreign corporation having an “associated relationship” with another corporation.</p> <p>A corporation is treated as “associated” with the other if either of them holds 50 percent or more of the total number of issued stocks or the amount of investment of the other corporation.</p> <p>The Order for Enforcement of ASMT prescribes the other cases to be treated as having an “associated relationship”.</p>	<p>Para 1 Article 66-4 of ASMT</p> <p>Para 1 to 4 Article 39-12 of Order for Enforcement of ASMT</p>												
<p style="text-align: center;">Transfer Pricing Methods</p>															
4	<p>Does your domestic transfer pricing framework provide for transfer pricing methods to be used in respect of transactions between related parties?</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" data-bbox="678 772 1527 932"> <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 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 checked="" type="checkbox"/></td></tr> </tbody> </table> <p>In respect of “Other”, the Order for Enforcement of ASMT provides for the valuation technique based on projected cash flows.</p> <p>The Commissioner’s Directive on Interpretation of ASMT and the CDOTP provide guidance on the selection of the most appropriate method, which is basically consistent with 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>Para. 2 Article 66-4 of ASMT</p> <p>Para. 6 to 8 Article 39-12 of Order for Enforcement of ASMT</p> <p>Chapter 4-1, CDOTP</p> <p>66-4(2)-1 of Commissioner’s Directive on Interpretation of ASMT</p> <p>66-4(3)-3 of Commissioner’s Directive on Interpretation of ASMT</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>Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods?</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>	<p>Para. 2 Article 66-4 of ASMT</p>												

		From the above methods, the most appropriate method should be selected, considering the facts and circumstances of each controlled transaction, including functions performed and risks assumed.	
6	Does your domestic transfer pricing framework contain specific guidance on commodity transactions?	<input checked="" type="checkbox"/> Yes <input checked="" 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 transfer pricing framework provides for the use of a specific method for controlled transactions involving commodities (<i>if so, please explain</i>) <input type="checkbox"/> No	Para 2 Article 66-4 of ASMT
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 The Commissioner's Directive on Interpretation of ASMT is basically consistent with the TPG.	66-4(3)-3 of Commissioner's Directive on Interpretation of ASMT
8	Is there a preference in your jurisdiction for domestic comparables over foreign comparables?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The Commissioner's Directive on Interpretation of ASMT prescribes that market conditions shall be taken into consideration in performing the comparability analysis.	66-4(3)-3 of Commissioner's Directive on Interpretation of ASMT
9	Does your domestic transfer pricing framework permit the use of secret comparables for transfer pricing assessment purposes?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 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.	Para. 17, 18 Article 66-4 of ASMT

		Information obtained through such inspections may be used to determine the arm's length price.	
10	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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The Commissioner's Directive on Interpretation of ASMT provides that no correction shall be made if the arm's length price of the transaction to be verified is within the range of several comparable transactions.	66-4(3)-4 of Commissioner's Directive on Interpretation of ASMT
11	Are comparability adjustments required under your domestic transfer pricing framework?	<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 is required.	Para. 2 Article 66-4 of ASMT. Para. 6 to 8 Article 39-12 of Order for Enforcement of ASMT Chapter 4-4 , CDOTP
Intangible Property			
12	Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles?	<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 The Commissioner's Directive on Interpretation of ASMT and the CDOTP provide guidance on transactions involving intangibles addressing issues such as activities that contribute to the value of the intangibles, ownership of intangible property and licensing transactions.	66-4 (8)-2 and 7 of Commissioner's Directive on Interpretation of ASMT Chapter 3-12 to 3-14 , CDOTP
13	Are there any other rules outside your transfer pricing framework that are relevant for the pricing of controlled transactions involving intangibles?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Hard-to-Value Intangibles ³			
14	Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?⁴	<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	Para. 8 to 10 Article 66-4 of ASMT. 66-4 (9)-1 to 4 of Commissioner's Directive on Interpretation of ASMT Chapter 3-6 and 4-15 , CDOTP
		Basically, the approach as a whole is designed based on the guidance included in the TPG.	
15	If your jurisdiction applies the HTVI approach, what are the conditions for the application of the HTVI approach?	<p>Briefly, the HTVI approach would be applied to the transactions of specific intangibles, and the main conditions are summarized as follows (*).</p> <ul style="list-style-type: none"> - The intangibles are unique and valuable (therefore, there would be no reliable comparables). - The intangibles are considered to be priced based on the projection of future income (or cash flows) expected to be derived from the transferred intangibles. - The assumptions used in pricing the intangibles (including the above projection of future income or cash flows) are considered highly uncertain. <p>(*) There are also some exemptions for the transactions to which the HTVI approach would not be applied. Basically, the approach as a whole is designed based on the guidance included in the OECD Transfer Pricing Guidelines.</p>	Para. 8 to 10 Article 66-4 of ASMT. 66-4 (9)-1 to 4 of Commissioner's Directive on Interpretation of ASMT Para. 14 to 18 Article 39-12 of Order for Enforcement of ASMT
16	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)?	In general, the transactions falling within the scope of the HTVI approach would be subject to the transfer pricing analysis same as for other transactions for transfer pricing purpose.	

³ 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.

⁴ 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.

17	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?	In general, for the corporate income tax, the statute of limitations for transfer pricing purpose is 6 years (7 years for the business years commencing on or after 1st April 2020). This is not relevant whether the transactions are falling within the scope of the HTVI approach.	Para. 27 Article 66-4 of ASMT.
18	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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No APA procedures in Japan are prescribed in the Administrative Guidelines (CDOTP and Commissioner’s Directive on the Mutual Agreement Procedure). The Administrative Guidelines allow a taxpayer to request a bilateral or a multilateral APA for a transaction falling within the scope of HTVI approach as well as other types of transactions.	
19	What measures exist or approaches have been adopted to avoid the use of hindsight (e.g. training of tax administrators, internal circulars/informative notes)?	Domestic legislation prevents the use of hindsight for making adjustments in the HTVI approach, and the Administrative Guideline also includes key points in applying the HTVI approach in accordance with such provision.	Chapter 3-6 and 4-15 , CDOTP
20	Is it possible for your tax administration to make adjustments under the HTVI approach in open years amounts pertaining to closed years?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
21	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?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A In Japan, such approach as described in this question is not necessary because there is de facto no time limit for implementing MAP agreements entailing downward adjustments to be made by Japan under Japan’s tax law.	

22	Is it possible for your tax administration to make several adjustments for one single HTVI transaction under the HTVI approach?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A There are no specific provisions to the HTVI approach regarding this question.	
Intra-group Services			
23	Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions?	<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 The Commissioner's Directive on Interpretation of ASMT and the CDOTP provide guidance on IGS addressing issues such as the relationships between services and intangibles, benefit tests and the TPMs to be applied.	66-4 (8)-6 of Commissioner's Directive on Interpretation of ASMT Chapter 3-9 to 3-11 , CDOTP
24	Does your domestic transfer pricing framework provide for or allow the application of a simplified approach for low value-adding intra-group services?	<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 The CDOTP provides guidance on the simplified approach for low value-adding intra-group services, which is basically consistent with the TPG.	
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?	<div><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?<div><input checked="" type="checkbox"/> Yes<input type="checkbox"/> No (please provide further explanations below)<input type="checkbox"/> No</div></div> <div>The Commissioner’s Directive on Interpretation of ASMT and the CDOTP provide guidance on intra-group loans, which is basically consistent with the TPG.</div>	66-4(8)-5 of Commissioner’s Directive on Interpretation of ASMT Chapter 3-7 to 3-8 , CDOTP
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)	<div><input checked="" type="checkbox"/> Yes<input type="checkbox"/> No</div> <div>Articles 66-5 to 66-5-3 of ASMT provide rules to limit interest deductions that are in line with BEPS Action 4.</div>	Articles 66-5 to 66-5-3 of ASMT
Cost Contribution Arrangements			
28	Does your jurisdiction allow cost contribution arrangements?	<div><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?<div><input checked="" type="checkbox"/> Yes<input type="checkbox"/> No (please provide further explanations below)<input type="checkbox"/> No</div></div> <div>The CDOTP provides guidance on CCA addressing issues such as the definition, treatment of CCA including the treatment of pre-existing intangibles and documentation.</div>	Chapter 3-15 to 3-19 , CDOTP

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 type="checkbox"/> Other (specify):	Master file Para. 1 Article 66-4-5 of ASMT Local file Para. 6 Article 66-4 of ASMT CbCR Para. 1 Article 66-4-4 of ASMT
30	Please briefly explain the relevant requirements related to each transfer pricing documentation requirement (i.e. timing for preparation or submission, languages, etc.)	Master file (Submitted in Japanese or English) 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 Local file (no language specific requirement) Deadline for preparation: To be prepared by final return filing due to date, and to be maintained for seven years. Deadline for submission: To be presented or submitted within a certain appointed period if requested during the course of a tax examination. CbCR (in English) Deadline for submission: 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. Deadline for notification: To be notified to the competent District Director no later than the last day of the Ultimate Parent Entity's fiscal year.	Master file Para. 1 Article 66-4-5 of ASMT. Article 22-10-5 of Ordinance for Enforcement of ASMT Local file Para. 6, 12 to 15 Article 66-4 of ASMT Para 6 to 8, 11, 12 Article 22-10 of Ordinance for Enforcement of ASMT CbCR Para. 1, 5 Article 66-4-4 of ASMT. Article 22-10-4 of Ordinance for Enforcement of ASMT
31	Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Master file Para. 3 Article 66-4-5 of ASMT

	compliance incentives regarding transfer pricing documentation?	<p>Master file/CbCR - 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>Local file - 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>CbCR Para. 7 Article 66-4-4 of ASMT</p> <p>Local file Para. 12, 14 Article 66-4 of ASMT</p>
32	Does your domestic transfer pricing framework provide for exemption from transfer pricing documentation obligations?	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Master file/CbCR - MNE Groups with total consolidated revenue for the Ultimate Parent Entity's preceding fiscal year of less than 100 billion yen</p> <p>Local file - Corporations are exempted from the duty of contemporaneous documentation for Controlled Transactions with one foreign-related party during the current business year, if:</p> <p>(1) 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) 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>Master file Para. 1 Article 66-4-5 of ASMT Para. 4 Article 66-4-4 of ASMT</p> <p>Local file Para. 7 Article 66-4 of ASMT</p> <p>CbCR Para. 1 Article 66-4-4 of ASMT Para. 4 Article 66-4-4 of ASMT</p>
Administrative Approaches to Avoiding and Resolving Disputes			
33	Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?	<p>Please check those that apply:</p> <p><input type="checkbox"/> Rulings</p> <p><input type="checkbox"/> Enhanced engagement or cooperative compliance programmes</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"/> International Compliance Assurance Programme (ICAP)</p>	Japan's MAP Profile

		<input checked="" type="checkbox"/> Mutual Agreement Procedures <input checked="" type="checkbox"/> Other (<i>please specify</i>): In addition to the mechanisms above, judicial process is also permitted for resolving the transfer pricing disputes.	
		Japan has in place a bilateral APA programme that enables taxpayers to request rollbacks. Japan publishes clear rules, guidelines and procedures on access to and use of the MAPs. All the relevant information is available on the published Japan's MAP profile as well as in the elements B.8 – B.10 of Japan's Peer review report (Stage 2).	
Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities			
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? ⁵	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Other (please elaborate)	Frequently Asked Questions on the Simplified and Streamlined Approach (June 2025)
		Currently, there are no guidelines regarding the simplified and streamlined approach for baseline marketing and distribution activities. However, we published a brief guidance on practical issues on 30 June, 2025.	
37	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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

⁵ 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	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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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Other Legislative Aspects or Administrative Procedures

40	Does your domestic transfer pricing framework allow downward corresponding adjustments in the absence of a mutual agreement procedure (e.g. unilateral corresponding adjustments)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
41	Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments?	<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <input type="checkbox"/> Yes. Year-end adjustments are required. <input checked="" type="checkbox"/> Yes. Year-end adjustments are allowed. <input type="checkbox"/> No </div> <div style="width: 35%; text-align: right;"> Chapter 3-21, CDOTP </div> </div> <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> The CDOTP provides for guidance on year-end adjustments requiring reasonable grounds to be treated as acceptable under the ALP. </div>	
42	Does your domestic transfer pricing framework provide for secondary adjustments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Attribution of Profits to Permanent Establishments

43	Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain?	<input checked="" type="checkbox"/> Article 7 as it read before 2010. <input checked="" type="checkbox"/> If so, please indicate in how many treaties: In 60 tax treaties as of 1 June 2025. <input checked="" type="checkbox"/> Article 7 as it reads after 2010. <input checked="" type="checkbox"/> If so, please indicate in how many treaties: In 14 tax treaties as of 1 June 2025. <input type="checkbox"/> Other (please provide additional details)	
44	For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please explain the approach used and which tax treaties are concerned) Japan's domestic law is consistent with the AOA. Where tax treaties contain Article 7 as it read before 2010, the domestic law is subject to the provisions of those treaties.	
45	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.	<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	Article 142 of Corporate Tax Act Articles 66-4-3 of ASMT 66-4-3(1)-1 to (10)-2 of Commissioner's Directive on Interpretation of ASMT Commissioner's Directive on the Operation of AOA
		Corporation Tax Act and the ASMT provides definition of permanent establishments of non-resident entities and rules related to transfer pricing that are in line with AOA in the 2010 Report. In addition, the Commissioner's Directive on Interpretation of ASMT and Commissioner's Directive on the Operation of AOA provide guidance for the	

		attribution of profits to permanent establishments, which is basically consistent with the AOA in the 2010 Report.	
Other Relevant Information			
46	Other legislative aspects or administrative procedures regarding transfer pricing	N/A	
47	Other relevant information (e.g. <i>whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire</i>)	N/A	

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