

Mexico

Transfer Pricing Country Profile¹

July 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	Articles 76 (section XII) and 179 of the Mexican Income Tax Law (MITL) Articles 51 and 53 of the Hydrocarbons Revenues Law
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 OECD TPG are specifically referenced in the Mexican legislation and are used for guidance and interpretation in transfer pricing-related issues.	Article 179 of the MITL and Article 30 of the Hydrocarbons Revenues Law

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>Regarding corporations and for income tax purposes, two or more persons are considered to be related parties when one of them participates, directly or indirectly, in the administration, control or equity of the other, or when a person or group of persons participates, directly or indirectly, in the administration, control, or equity of such persons; members of partnerships are considered to be related, as are the persons who in accordance with this paragraph are considered related parties of such members.</p> <p>Similarly, the head office or other permanent establishments thereof are considered related parties of a permanent establishment, as are the persons indicated in the preceding paragraph and the permanent establishments thereof.</p>	<p>Article 179 of the MITL</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="678 968 1527 1128"> <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 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>Article 180 of the MITL</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 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 checked="" type="checkbox"/> Hierarchy of methods <input checked="" type="checkbox"/> Most appropriate method <input type="checkbox"/> Other (<i>if so, please explain</i>)</p>	<p>Article 180 of the MITL</p>												

		<p>Article 180 of the MITL states that taxpayers must first apply the method set forth in (I) of such Article (i.e. the CUP), and may only use the methods indicated in (II), (III), (IV), (V) and (VI) (i.e. Resale Price, Cost Plus, Profit Split, Residual Profit Split and TNMM, respectively) thereof when the method set forth in (I) is not appropriate for determining if the transactions were performed at arm's length.</p> <p>Mexico's approach to method hierarchy is not in conflict with "the most appropriate method" approach of the TPG, given that it considers applying the guidance in paragraph 2.2 of the TPG, which inherently implies making an applicability test for each method taking into account several factors, among other tests.</p>	
6	<p>Does your domestic transfer pricing framework contain specific guidance on commodity transactions?</p>	<p><input checked="" type="checkbox"/> Yes</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 checked="" 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> <p>According to articles 51 and 53 of the Hydrocarbons Revenues Law, when an Exploration/Extraction Assignment Holder transfers hydrocarbons (Oil, Natural Gas, Condensates, Natural Gas Liquids or Methane Hydrates) to related parties, they shall consider for such transactions, the prices and amounts of the considerations they would have used with or between independent parties in comparable transactions, applying to that end the CUP method.</p> <p>Regarding other commodities, no specific guidance is contained in the domestic legislation as of the date of this questionnaire, but through the reference to the TPG in the MITL, the commodities guidance is applicable.</p>	<p>Article 51 and 53 of the Hydrocarbons Revenues Law</p>
Comparability Analysis			
7	<p>Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?</p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Through the reference to the OECD TPG in the MITL, the guidance on comparability analysis is applicable.</p>	<p>Article 179 MITL</p>

8	Is there a preference in your jurisdiction for domestic comparables over foreign comparables?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
		Although in principle there is a preference for local comparables, Mexico has limited local comparables, and in practice, foreign comparables are relied upon.	
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	Federal Fiscal Code , articles 46, 48 and 69
		Any information to which the tax authority has access may be used. However, the use of secret comparables is case-specific (only to on-site visits/audits). References are contained in articles 46, IV, 48, VII and 69 of the Federal Fiscal Code.	
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	Article 180 of the MITL MITL Regulations Article 302
		The use of the interquartile range is required.	
11	Are comparability adjustments required under your domestic transfer pricing framework?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Article 179 of the MITL
		Article 179 of the MITL states that transactions or enterprises are considered comparable when there are no differences among them that significantly affect the price or consideration amount or the profit margin referred to in the methods set forth in Article 180 of the MITL, or when any such differences that do exist are eliminated through reasonable adjustments.	
Intangible Property			
12	Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles?	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG? <div><input type="checkbox"/> Yes</div> <div><input type="checkbox"/> No (please provide further explanations below)</div>	

		<input checked="" type="checkbox"/> No Article 179, section I, d) of the MITL includes guidance related to comparability in transactions between related parties that involve intangibles. Additionally, through the reference to the OECD TPG in the MITL, the intangibles-related guidance is applicable.	
13	Are there any other rules outside your transfer pricing framework that are relevant for the pricing of controlled transactions involving intangibles?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Miscellaneous Regulations, include official positions regarding deductibility of royalty expenses related to intangible property developed in Mexico and the proper performance of the comparability analysis in transactions involving intangibles.	Official positions 4/ISR/NV and 33/ISR/NV contained in Annex 3 of the 2025 Miscellaneous Regulations
Hard-to-Value Intangibles			
14	Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?³	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow the guidance on HTVI in Chapter VI of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No No specific guidance is contained in the MITL as of the date of this update, but through the reference to the OECD TPG in the MITL, the HTVI guidance could be applied. Further, as indicated above, Article 179, section I, d) of the MITL includes guidance related to comparability in transactions between related parties that involve intangibles.	Article 179 of the MITL
Intra-group Services			
23	Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions?	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VII of the TPG? <input type="checkbox"/> Yes	

³ 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.

		<input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	
		No specific guidance is contained in the MITL as of the date of this update, but through the reference to the TPG in the MITL, the intra-group services guidance is applicable. Nonetheless, Article 179, section I, b) of the MITL includes guidance related to comparability in transactions between related parties that involve services.	
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 type="checkbox"/> Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	
25	Are there any other rules outside your transfer pricing framework for pricing intragroup services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Pro-rata expenses paid to foreign parties/service providers are deductible from a Mexican tax standpoint only if the information specified in the Miscellaneous rule 3.3.1.27 is provided. As such, and in general terms, taxpayers must have evidence, as well as information demonstrating that the services (i) were actually rendered, (ii) provided a benefit to the Mexican taxpayer, (iii) were not duplicative services, and (iv) the amount for the consideration was at arm's length.	Article 28, section XVIII of the MITL Miscellaneous rule 3.3.1.27
Financial Transactions			
26	Does your domestic transfer pricing framework provide guidance specific to financial transactions?	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	Article 179 of the MITL

		No specific guidance is contained in the MITL as of the date of this update, but through the reference to the TPG in the MITL, the financial transactions guidance is applicable. Nonetheless, Article 179, section I, a) of the MITL includes guidance related to comparability in financial transactions between related parties.	
27	Are there any other rules outside your transfer pricing framework that are relevant for the tax treatment of financial transactions? <i>(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)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No In line with BEPS Action 4, Mexico has implemented measures that limit interest deductions that exceed 30% of EBITDA, with no changes to this percentage foreseeable in the coming years, applicable only to taxpayers with interest expenses exceeding MXN \$20,000,000.00 in a given fiscal year. Additionally, Mexico has thin capitalization rules in order to limit interest deductions.	Article 28, sections XXVII and XXXII of the MITL
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	

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> <ul style="list-style-type: none"> <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 checked="" type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return) <input type="checkbox"/> Other (specify): 	<p>Regarding corporations and for income tax purposes, article 76 (sections IX, X, and XII) of the MITL</p> <p>Article 76-A of the MITL</p> <p>Miscellaneous rules 3.9.7. to 3.9.13.</p>
30	Please briefly explain the relevant requirements related to each transfer pricing documentation requirement (i.e. timing for preparation or submission, languages, etc.)	<p>The documents associated with the three-tiered approach of TP documentation (i.e. Master file, Local File and CbC Report) must be filed by Taxpayers. Local file must be filed in Spanish by May 15th of the succeeding required year; whereas Master file and CbC Report must be filed by December 31st of the succeeding required year, and the contents of these documents are in line with BEPS Action 13 Report/TPG Chapter V. Furthermore, according to Miscellaneous Rule 3.9.15., the Master File can be submitted in English.</p> <p>Specific TP informative return must be filed in conjunction with the annual tax return or statutory tax report as of March 31st of the succeeding required year.</p>	<p>Article 76 (section X) of the MITL</p> <p>Article 76-A of the MITL</p> <p>Miscellaneous rules 3.9.7. to 3.9.13.</p>
31	Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

	compliance incentives regarding transfer pricing documentation?	<p>Article 32-D (IV) - The public sector will not contract with taxpayers that failed to submit a tax return. This section is applicable to Article 76-A of the MITL.</p> <p>Article 76 - Penalty on omitted tax whenever it is unveiled by the tax authority: 55% or 75% of the omitted amount.</p> <p>The penalty of 30% or 40% applied to the exceeding amount reported as a fiscal loss over the real losses.</p> <p>Articles 81-XVII and 82-XVII - Whenever the taxpayer fails to inform about its transactions performed with related parties as set forth in Article 76 of Income Tax Law, a penalty of MXN 99,590 to MXN 199,190 is imposed.</p> <p>Articles 81-XL and 82 XXXVII - Whenever the taxpayer fails to submit the related parties informative returns as set forth in Article 76-A of Income Tax Law, or such returns are inaccurate, a penalty of MXN 199,630 to MXN 284,220 is imposed.</p> <p>Articles 83-XV and 84-XIII - Whenever the taxpayer fails to identify transactions executed with related parties residing abroad and reports them accordingly to Article 76 of Income Tax Law in its accounting records, a penalty of MXN 2,260 to MXN 6,780 is imposed for each transaction.</p> <p>*Due to inflation effects, the amounts of the above penalties may change each year.</p>	<p>Federal Fiscal Code, Articles 32-D, 76, 81 (sections XVII and XL), 82 (sections XVII and XXXVII), 83 (section XV), 84 (section XIII)</p>
32	Does your domestic transfer pricing framework provide for exemption from transfer pricing documentation obligations?	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Taxpayers engaging in business activities whose income in the immediately preceding fiscal year did not exceed MXN 13,000,000 and taxpayers which income from the provision of professional services did not exceed MXN 3,000,000 shall not be bound to prepare transfer pricing documentation, except those taxpayers:</p> <ul style="list-style-type: none"> – That enter into transactions with entities in low tax jurisdictions; – Taxpayers that are contract or assignment holders in terms of the Hydrocarbons Revenues Law <p>Taxpayers that do not meet the following requirements are not bound to prepare the Master File and Local file:</p> <ul style="list-style-type: none"> – Taxpayers that in the immediately preceding fiscal year reported in their annual return revenue equal to or exceeding MXN 1,062,919,860 (approximately USD 51,000,000. This amount is updated every year), – Companies included in the Mexican optional tax regime for groups, 	<p>Article 76 section IX, second paragraph of the MITL</p> <p>Article 76-A of the MITL and Federal Fiscal Code, Article 32-H</p> <p>Miscellaneous rule 3.9.2.</p>

		<p>– State-owned companies, or Foreign resident legal entities with a permanent establishment in Mexico.</p>	
Administrative Approaches to Avoiding and Resolving Disputes			
33	<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 checked="" 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 type="checkbox"/> International Compliance Assurance Programme (ICAP)</p> <p><input checked="" type="checkbox"/> Mutual Agreement Procedures</p> <p><input checked="" type="checkbox"/> Other (<i>please specify</i>):</p> <hr/> <p>Regarding Competent Authority procedures, further guidance can be found in Mexico's MAP profile.</p> <p>Unilateral APAs may be valid regarding the fiscal year in which they are requested, the immediately preceding year, and for up to three fiscal years following that in which they are requested. BAPAs or Multilateral APAs may be valid for a longer period.</p>	<p>Federal Fiscal Code, Articles 34, 34-A, 69-C to 69-H</p> <p>Miscellaneous rules 2.1.32., 2.9.8. and 3.3.1.28.</p> <p>Mexico's MAP Profile</p>
Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities			
34	<p>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?</p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Other (please elaborate)</p> <p>As Mexico has a direct reference to the OECD TPG in the domestic tax provisions, it is foreseen to provide details on the application of the simplified and</p>	

		streamlined approach for baseline marketing and distribution activities in temporary regulations. The process of implementation, and introduction of the approach in secondary regulations is still ongoing at this point, but are intended to be issued in the second half of 2025.	
35	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, how is it implemented?	<input type="checkbox"/> In-scope tested parties resident within the jurisdiction can elect to apply the simplified and streamlined approach (i.e. safe harbour) <input type="checkbox"/> In-scope tested parties resident within the jurisdiction are required to follow the simplified and streamlined approach for in-scope qualified transactions and tax administrations are allowed to impose the application of the simplified and streamlined approach to in-scope qualified transactions of tested parties resident within their jurisdiction (i.e. rule) <input checked="" type="checkbox"/> N/A	
36	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, what is the operating expense to sales (OES) upper bound chosen by your jurisdiction regarding scoping criterion 13.b?	<input type="checkbox"/> 20% <input type="checkbox"/> 30% <input type="checkbox"/> Other (please specify) <input checked="" type="checkbox"/> N/A	
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	
38	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach for resident in-scope tested parties, does your jurisdiction respect the outcome of the application of such approach by another jurisdiction that is not a covered jurisdiction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Article 182 of the MITL
		<p>The use of safe harbor rules is limited to a targeted industry (i.e. Maquiladora).</p> <p>The safe harbor mechanism consists in determining the tax profit base as the maximum value that results from applying 6.9% on the total value of the assets and 6.5% on the total amount of costs and expenses.</p>	

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	
		This administrative procedure is only allowed under the existing context of mutual agreement procedures.	
41	Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments?	<input type="checkbox"/> Yes. Year-end adjustments are required. <input checked="" type="checkbox"/> Yes. Year-end adjustments are allowed. <input type="checkbox"/> No	Federal Fiscal Code , Article 31-A Miscellaneous rules 3.9.1.1 to 3.9.1.5
		<p>Periodical adjustments (i.e., during the year), as well as year-end adjustments, are allowed when registered in the accounts before the end of the fiscal year to make sure that tax and accounting figures are consistent, and compliant with miscellaneous rules in Section 3.9.1.</p> <p>Adjustments have to be reflected in Form 76 (Relevant Transactions), which is required through Article 31-A of the Federal Fiscal Code.</p>	
42		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Miscellaneous rule 3.9.1.1., Section V.

	Does your domestic transfer pricing framework provide for secondary adjustments?	A secondary adjustment is the adjustment that results from the application of a contribution, in accordance with the applicable tax legislation, after having determined a transfer pricing adjustment to a transaction, which is generally characterized as a presumed dividend. An adjustment is considered a secondary adjustment when applying the provisions contained in articles 11, section II, 140, sections III and VI and 164, section I of the MITL.	
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: 6 treaties <input type="checkbox"/> Article 7 as it reads after 2010. <input type="checkbox"/> If so, please indicate in how many treaties: None <input checked="" type="checkbox"/> Other (please provide additional details): 54 treaties The majority of our tax treaties include either a clause following the United Nations Model approach or an anti-abuse clause in paragraph 1 (see Mexico's reservation under paragraph 93 of the Commentary to Article 7) or some other variations otherwise departing from the version of Article 7 of the OECD MTC as it reads before 2010. Following Mexico's reservations to Article 7 (see paragraph 96 of the Commentary to Article 7) in none of our 60 treaties does Mexico follow the version as it reads after 2010.	
44	For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (please explain the approach used and which tax treaties are concerned) Profits attributable to the PE are the profits it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment. This approach applies to the whole treaty network.	

45	<p>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.</p>	<p><input type="checkbox"/> Yes, they follow the AOA as described in the 2008 Report on the Attribution of Profits to Permanent Establishments</p> <p><input type="checkbox"/> Yes, they follow the AOA as described in the 2010 Report on the Attribution of Profits to Permanent Establishments</p> <p><input checked="" type="checkbox"/> Yes, they do not follow the AOA (please provide a summary of the main features of these rules)</p> <p><input type="checkbox"/> No</p>	<p>Articles 2, 3, 11, 16, 17, 18, 26 and 180 of the MITL</p>
Other Relevant Information			
46	<p>Other legislative aspects or administrative procedures regarding transfer pricing</p>	N/A	
47	<p>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>)</p>	Amount B regulations are intended to be issued in the second half of 2025.	

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