

# Spain

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

July 2025

		SUMMARY	REFERENCE
<b>The Arm's Length Principle</b>			
1	<b>Does your domestic transfer pricing framework<sup>2</sup> make reference to the arm's length principle?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<a href="#">Corporate Income Tax Act</a> , Art.18.1 (Ley 27/2014, 27 November 2014)
2	<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>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Preamble of the <a href="#">Corporate Income Tax Act</a> , part III.1,e)  The OECD TPG are recognized by the Preamble of the Corporate Income Tax Act as a source of interpretation of the internal legislation and as far as the Guidelines do not conflict with the domestic regulations.
3	<b>Does your domestic transfer pricing framework provide for a definition of related parties applicable for transfer</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

<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.

<p><b>pricing purposes? If so, please provide the definition contained under your domestic transfer pricing framework.</b></p>	<p><i>a) An entity and the owners of its equity provided that the shareholder owns, at least, 25% of the entity. In that case, the definition also applies to the spouse, ascendants or descendants of a natural person shareholder.</i></p> <p><i>b) An entity and the members of its Board of Directors (BoD) or Administrators. The definition also applies to the spouse, ascendants or descendants of the member of the BoD or Administrator. The compensation of the member of the BoD or Administrator is out of the scope of the definition.</i></p> <p><i>c) Two entities of the same group.</i></p> <p><i>d) An entity and the members of the Board of Directors or Administrators of another entity of the same group.</i></p> <p><i>e) Two entities when one of them owns, indirectly, at least, 25% of the capital of the other.</i></p> <p><i>f) Two entities when the same natural person (or the spouse, ascendants or descendants) or the same entity owns, directly or indirectly, at least 25% of the capital of both of them.</i></p>													
<p><b>Transfer Pricing Methods</b></p> <p>4    <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" data-bbox="669 913 1529 1065"> <thead> <tr> <th>CUP</th> <th>Resale Price</th> <th>Cost Plus</th> <th>TNMM</th> <th>Profit Split</th> <th>Other (If so, please describe)</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <p>The most appropriate method rule applies regarding the five recognized methods. Other methods (not specified) and valuation techniques may be used only when none of the five recognized methods can be applied, as long as they are in accordance with ALP.</p>	CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (If so, please describe)	<input checked="" type="checkbox"/>	<p><a href="#">Corporate Income Tax Act Art.18, paragraph 4</a></p>					
CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (If so, please describe)									
<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	Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods?	<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>	<a href="#">Corporate Income Tax Act Art.18, paragraph 4</a>
6	Does your domestic transfer pricing framework contain specific guidance on commodity transactions?	<p><input type="checkbox"/> Yes</p> <p><input 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 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 checked="" type="checkbox"/> No</p>	
<b>Comparability Analysis</b>			
7	Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<a href="#">Corporate Income Tax Regulations, Art. 17</a> (Real Decreto 634/2015, de 10 de julio)

8	Is there a preference in your jurisdiction for domestic comparables over foreign comparables?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9	Does your domestic transfer pricing framework permit the use of secret comparables for transfer pricing assessment purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<p>Based on several court decisions, the use of secret comparables is not allowed for transfer pricing assessment purposes.</p>
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	<p><a href="#">Corporate Income Tax Regulations, Art. 17.7</a></p> <p><a href="#">Note on different issues regarding the arm's length range</a></p> <p>The internal regulations (Please, see Reference to art. 17.7 of the Corporate Income Tax Regulations) allow for the use of an arm's length range and statistical measures in specific circumstances, but there is not a requirement to do so. The Spanish Tax Administration has published in its website a note addressed to tax auditors with further elaboration on this topic (please, see the Reference).</p>
11	Are comparability adjustments required under your domestic transfer pricing framework?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<p><a href="#">Corporate Income Tax Regulations, Art. 17.4</a></p> <p>Comparability adjustments are not necessarily required under internal regulations, but, in some cases, they may be necessary to account for differences between the situations being compared.</p>
<b>Intangible Property</b>			
12	Does your domestic transfer pricing framework contain guidance specific	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG? <input type="checkbox"/> Yes	

	<b>to the pricing of controlled transactions involving intangibles?</b>	<input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No <p>Spain's domestic legislation does not contain specific guidance on intangible transactions. As a source of interpretation, the TPG are used.</p>	
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	
<b>Hard-to-Value Intangibles</b>			
14	<b>Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?<sup>3</sup></b>	<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	
<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	<u><a href="#">Corporate Income Tax Act, Art.18, paragraph 5</a></u>
		<p>Article 18, paragraph 5 refers to specific requirements applicable to intra-group services transactions, e.g., the benefit test, rational allocation of centralised services or the methods to be applied.</p>	

<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.

24	<p><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></p>	<p><input type="checkbox"/> Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input checked="" type="checkbox"/> No</p>	
25	<p><b>Are there any other rules outside your transfer pricing framework for pricing intragroup services?</b></p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p>	
<b>Financial Transactions</b>			
26	<p><b>Does your domestic transfer pricing framework provide guidance specific to financial transactions?</b></p>	<p><input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input checked="" type="checkbox"/> No</p>	
27	<p><b>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</b></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>The following rules would apply to financial transactions:</p>	<p><a href="#">Corporate Income Tax Act, Arts. 15.h), 15 bis and 16</a></p>

<p>measures in BEPS Action 4 to limit interest deductions and other financial payments or any similar rules)</p>	<ul style="list-style-type: none"> <li>- General limitation to the deductibility of financial expenses. CTA, Art. 16 includes a general limitation on the deduction of financial expenses according to Art. 4 of the Council Directive (EU) 2016/1164, of July 12, 2016 (ATAD 1) and it is consistent with standards set up on Action 4 final report of the OECD/G20 BEPS project.</li> <li>- Specific limitation to the deductibility of financial expenses in cases of leveraged intra-group sales of shares. CTA, Art. 15, letter h), establishes the non-deductible of financial expenses generated within a commercial group to carry out certain operations between entities belonging to the same group (i.e: acquisition of intragroup shares), unless the taxpayer proves the transaction is reasonable from an economic perspective.</li> <li>- No deductibility of financial expenses in the case of hybrid instruments or entities. CTA, Art. 15 bis contains anti-hybrid rules fulfilling transposition of Council Directive (EU) 2016/1164, of July 12, 2016, laying down rules against tax avoidance practices that directly affect the functioning of the internal market as amended by Council Directive (EU) 2017/952, of May 29, 2017 regarding hybrid mismatches with third countries. Provisions to neutralize hybrid mismatches contained in the aforementioned article are consistent with standards set up on Action 2 final report of the OECD/G20 BEPS project.</li> <li>- For leveraged buy-outs there is a specific limitation to the deductibility of financial expenses of 30% of the operating profit of the acquiring entity, excluding the profit of an acquired entity that is merged with the acquirer or is part of the tax consolidation group within the following four years.</li> </ul>	
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## Cost Contribution Arrangements

<p>28 Does your jurisdiction allow cost contribution arrangements?</p>	<p><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?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input type="checkbox"/> No</p>	<p><a href="#">Corporate Income Tax Act, Art.18, paragraph 7</a></p> <p><a href="#">Corporate Income Tax Regulations, Art. 18</a></p>
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		include provisions related to balancing payments, changes in the membership, withdrawal or termination.	
<b>Transfer Pricing Documentation</b>			
29	<b>Does your domestic transfer pricing framework require the taxpayer to prepare transfer pricing documentation?</b>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><i>If affirmative, please check all that apply:</i></p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG</li> <li><input checked="" type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG</li> <li><input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG</li> <li><input checked="" type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return)</li> <li><input type="checkbox"/> Other (specify):</li> </ul>	<p><a href="#">Corporate Income Tax Act, Art.18, paragraph 3</a></p> <p><a href="#">Corporate Income Tax Regulations, Arts. 13 to 16</a></p> <p><a href="#">Ministerial Order approving the specific tax return for related transactions</a></p> <p><a href="#">Ministerial Order approving the CbC specific tax return</a></p>
30	<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>The Master file and the Local file corresponding to a year should be at the disposal of the Tax Administration on the last day for submitting the tax return for that year. This information is provided to the Tax Administration only in case of a specific request to the taxpayer.</p> <p>The CbC report corresponding to a year should be submitted to the Tax Administration no later than 12 months after the last day of the corresponding fiscal year.</p> <p>Spain requires a specific transfer pricing information return. It contains basic information for risk assessment, including the type and amount of the controlled transactions, the methods used, etc. The information has to be filed in the month following the 10 months after the end of the tax year period.</p>	<p><a href="#">Corporate Income Tax Act, Art.18, paragraph 3</a></p> <p><a href="#">Corporate Income Tax Regulations, Arts. 13 to 16</a></p> <p><a href="#">Ministerial Order approving the specific tax return for related transactions</a></p> <p><a href="#">Ministerial Order approving the CbC specific tax return</a></p>
31	<b>Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or</b>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<a href="#">Corporate Income Tax Act, Art.18, paragraph 13</a>

	<p><b>compliance incentives regarding transfer pricing documentation?</b></p> <p>The internal legislation (Please, see Reference to article 18.13 of the Corporate Income Tax)) provides for documentation-related penalties in some circumstances.</p> <p>In particular, the legislation provides a legal ground for penalties when the taxpayer does not provide the documentation to the Tax administration or the documentation is incomplete or false. In these cases, the penalty is calculated in a different way depending whether or not there is a tax adjustment on the transfer prices of the entity.</p> <p>In addition, in case the transfer prices of an entity are adjusted by the Tax administration, there can also be a penalty if the transfer prices that are declared in the tax return are different from those of the documentation.</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</p> <p><input type="checkbox"/> No</p> <p>All groups with a turnover of or above 45 million a year should present the Master and Local File if it is required by the Tax Administration. Together with this general obligation, the Spanish legislation includes simplification regimes that apply to entities with a lower turnover. On the other hand, some operations are always excluded from the specific documentation that has to be provided.</p> <p>In particular, there are two simplification regimes that apply to following taxpayers:</p> <ul style="list-style-type: none"> <li>- Medium taxpayers (groups with income not exceeding EUR 45 million a year) do not need to provide the Master File and have just to provide the Local File with a simplified content.</li> <li>- Small taxpayers (groups with income not exceeding EUR 10 million a year) are also exempt from the obligation of providing the Master File and just have to fill a standard form approved by the Ministry of Finance.</li> </ul> <p>However, these two simplification measures do not apply regarding some specific transactions that have always to be documented: e.g. transfer of business, some transfers of shares transfer of real estate or transfer of intangibles.</p>	<p><a href="#">Corporate Income Tax Act, Art.18, paragraph 13</a></p> <p><a href="#">Corporate Income Tax Regulations, Arts. 13, 15 and 16</a></p> <p><a href="#">Ministerial Order approving the specific tax return for related transactions</a></p>

	<p>In any case, and regarding both the general and the simplified documentation regime, following transactions do not need to be documented: transactions with the same related party below EUR 250 000 or intra-group transactions if a tax consolidated regime is applied.</p> <p>Concerning the specific transfer pricing information return that is in place in Spain, it includes some exceptions that refer to transactions with the same related party when these are below EUR 250.000 or to specific transactions if the amount of each of them is under EUR 100.000. However, in certain cases, also these transactions have to be reported (if the transactions of the same type that are priced with the same method amount for more than the 50% of the total turnover of the taxpayer).</p>	
<b>Administrative Approaches to Avoiding and Resolving Disputes</b>		
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</p> <p><input checked="" type="checkbox"/> Enhanced engagement or cooperative compliance programmes</p> <p><input checked="" type="checkbox"/> Advance Pricing Agreements (APA)</p> <p><input checked="" type="checkbox"/> Unilateral APAs</p> <p><input checked="" type="checkbox"/> Bilateral APAs</p> <p><input checked="" type="checkbox"/> Multilateral APAs</p> <p><input checked="" 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>	<p><a href="#">Corporate Income Tax Act</a>, Art. 18 paragraph 9 (APAs).</p> <p>Chapter VII <a href="#">Corporate Income Tax Regulations</a>, (APAs)</p> <p><a href="#">Non Residents Income tax Act</a>, 1st Additional disposition (MAPS)</p> <p><a href="#">MAP on Direct Tax Matters Regulations</a> (Real Decreto 1794/2008, 3 November)</p> <p><a href="#">OECD Spain's Dispute Resolution Profile</a></p> <p><a href="#">Spain's guidance on Mutual Agreement Procedures</a></p>

	<p>The related persons or enterprises may make a request before the controlled transactions take place.</p> <p>There are domestic rules for MAP that refer to the procedure and the different phases of MAPS, taking into consideration the legal basis for MAP requests (see Reference to MAP on Direct Tax Matters Regulations).</p> <p>Detailed information is available at the OECD MAP profile of Spain and the MAP Guidance published in the Spanish Tax Administration's website.</p>	
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### Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities

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)	
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	

### 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</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<a href="#">Corporate Income Tax Act, Art.18, paragraph 6</a>
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<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.

	<b>of transactions (not listed in other sections of this questionnaire)?</b>	In Spain, transfer pricing rules apply to certain transactions between some individuals and companies. There is a safe harbour for services provided by professional shareholders (e.g., lawyers, doctors) to their related entities when certain specific circumstances are met. The safe harbour is looking for simplicity in common low complex transactions between professionals and their entities, while avoiding that profits are accumulated in excess in those entities. (CTA, Art 18.6).	
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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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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	<p>The domestic legislation is silent regarding year-end adjustments. In relevant circumstances, they may be allowed.</p>
42	<b>Does your domestic transfer pricing framework provide for secondary adjustments?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p><a href="#">Corporate Income Tax Act</a>, Art.18, paragraph 11  <a href="#">Corporate Income Tax Regulations</a>, Art. 20</p> <p>The domestic regulations provide relief if the taxpayer repatriates the funds.</p>

## Attribution of Profits to Permanent Establishments

43	<p><b>Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain?</b></p>	<p><input checked="" type="checkbox"/> Article 7 as it read before 2010.</p> <p><input type="checkbox"/> If so, please indicate in how many treaties: 91 treaties that are applied to 93 countries</p> <p><input checked="" type="checkbox"/> Article 7 as it reads after 2010.</p> <p><input type="checkbox"/> If so, please indicate in how many treaties: 1 treaty</p> <p><input type="checkbox"/> Other (please provide additional details)</p>
44	<p><b>For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?</b></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please explain the approach used and which tax treaties are concerned)</p> <p>2010 Approach of Article 7 is applied only when it is included in the relevant tax treaty. So far it has been included in one Tax treaty. The rest of the treaties follow the 2008 OECD MTC Article 7 and relevant commentaries.</p>
45	<p><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></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>The domestic rules for the attribution of profits to permanent establishments apply only when there is no bilateral Tax treaty in effect. Its main features are:</p>

	<ul style="list-style-type: none"> <li>- The tax base is determined according to the rules of the Corporate Income Tax.</li> <li>- Internal and related transactions are priced according to its market value.</li> <li>- Regarding expenses, there are several limitations to the deductibility of internal payments like royalties, interests (unless those from PE's of Banks), commissions, technical assistance or payments for the use of assets and rights.</li> <li>- A part of the direction and general administrative expenses that correspond to the PE can be deducted.</li> </ul> <p>These rules are interpreted in accordance with the non-discrimination principle (article 24.3 of the Tax Treaties and, regarding EU legislation, article 18 of the Treaty on the Functioning of the European Union (TFEU)) and with the freedom of establishment within the EU (article 49 of TFEU)).</p>	
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### Other Relevant Information

46	<b>Other legislative aspects or administrative procedures regarding transfer pricing</b>	N/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> )	N/A	

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