

## Low value adding services: simplified transfer pricing approach (1/46/18)

Proposals for amending articles 1 and 15.2 of the Taxes and Duties Act to lay down new transfer pricing (TP) rules were passed by Parliament in their third reading on 25 October 2018. This article explores a proposal presented by the State Revenue Service (SRS) for adopting best practice – a simplified approach to the arm’s length pricing of low value-adding intragroup services – aimed at easing the TP compliance burden on taxpayers.

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