

# European Commission's paper on VAT implications of transfer pricing (2/17/17)

On 29 March the European Commission published working paper No. 923 of 28 February 2017 on the possible VAT implications of transfer pricing (TP). The purpose of this document is to allow the first exchange of views on whether the TP rules can have any VAT implications. Without prejudice to other questions being raised, it seems that the main question to be examined is whether TP adjustments can be treated as a consideration given in return for a supply.

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