

EU: New guidelines on transfer pricing

(June 4, 2014)

On June 4, 2014 the European Commission adopted a Communication (COM (2014) 315 final) on the work of the EU Joint Transfer Pricing Forum, which includes guidelines on three aspects of the treatment of transfer pricing transactions: risk management in dealing with transfer pricing, the application of secondary adjustments and the use of compensating adjustments. The text of the communication can be found at the website of the European Commission. [Click here](#) to be forwarded to the website of the Joint Transfer Pricing Forum, where you can find a link to the actual document.

http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/forum/index_en.htm