

Transfer Pricing Country Profiles

- > **TP Country Profiles**
- > **Implementation of the HTVI approach**

COUNTRY PROFILES

Last updated: 28 February 2022

These country profiles focus on countries' domestic legislation regarding key transfer pricing principles, including the arm's length principle, transfer pricing methods, comparability analysis, intangible property, intra-group services, cost contribution agreements, transfer pricing documentation, administrative approaches to avoiding and resolving disputes, safe harbours and other implementation measures. The information contained in these profiles is intended to clearly reflect the current state of countries' legislation and to indicate to what extent their rules follow the *OECD Transfer Pricing Guidelines*.

- > Albania
- > Angola
- > Argentina
- > Australia
- > Austria
- > Belgium
- > Brazil **Updated**
- > Bulgaria
- > Canada **Updated**
- > Chile **Updated**
- > China (People's Republic of) **Updated**
- > Colombia
- > Costa Rica
- > Croatia **Updated**
- > Czech Republic
- > Denmark
- > Dominican Republic **Updated**
- > Estonia **Updated**
- > Finland **Updated**
- > France
- > Georgia
- > Germany
- > Greece **Updated**
- > Honduras **New**
- > Hungary **Updated**
- > Iceland **New**
- > India
- > Indonesia
- > Ireland

- > Israel **Updated**
- > Italy
- > Jamaica **New**
- > Japan
- > Kenya **Updated**
- > Korea **Updated**
- > Latvia
- > Liechtenstein **Updated**
- > Lithuania **Updated**
- > Luxembourg **Updated**
- > Maldives
- > Malaysia
- > Malta **Updated**
- > Mexico
- > Netherlands
- > New Zealand
- > Nigeria
- > Norway
- > Panama **Updated**
- > Papua New Guinea **New**
- > Peru
- > Poland **Updated**
- > Portugal **Updated**
- > Romania
- > Russian Federation
- > Senegal **New**
- > Seychelles
- > Singapore
- > Slovak Republic
- > Slovenia **Updated**
- > South Africa
- > Spain
- > Sweden
- > Switzerland
- > Tunisia
- > Turkey
- > Ukraine **New**
- > United Kingdom **Updated**
- > United States **Updated**
- > Uruguay **Updated**

The information was provided by countries themselves in response to a questionnaire so as to achieve the highest degree of accuracy. However, if you do find errors or omissions, please e-mail us at ctp_contact@oecd.org.

IMPLEMENTATION OF THE HTVI APPROACH

Updated 16 December 2020

This section contains information submitted by 40 jurisdictions on their legislation and administrative practices applicable to transactions involving hard-to-value intangibles (HTVI). This jurisdiction-specific information is intended to provide tax administrations, taxpayers and other stakeholders with a better understanding of the extent to which the HTVI approach described in Chapter VI of the Transfer Pricing Guidelines has been adopted and is applied in practice by countries around the world. The information was provided by countries themselves in response to a questionnaire so as to achieve the highest degree of accuracy.

- › Argentina
- › Australia
- › Austria
- › Belgium
- › Brazil
- › Canada
- › Chile
- › Colombia
- › Croatia
- › Czech Republic
- › Denmark
- › Estonia
- › Finland
- › France
- › Germany
- › India
- › Ireland
- › Japan
- › Korea
- › Lithuania
- › Luxembourg
- › Malaysia
- › Malta
- › Mexico
- › Nigeria
- › Netherlands
- › New Zealand
- › Norway
- › Peru
- › Poland
- › Portugal
- › Singapore
- › Slovak Republic
- › Slovenia
- › South Africa
- › Spain
- › Sweden
- › Switzerland

- › United Kingdom
 - › United States
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NEWS

- › 28/02/2022 - OECD releases third batch of transfer pricing country profiles
- › 13/12/2021 - OECD releases new transfer pricing profiles for 21 countries
- › 03/08/2021 - OECD updates transfer pricing country profiles to include new fields on financial transactions and permanent establishments
- › 16/12/2020 - OECD publishes information on the state of implementation of the hard-to-value intangibles approach by members of the Inclusive Framework on BEPS
- › 07/09/2018 - OECD releases seven new transfer pricing country profiles and an update of a previously-released profile
- › 09/04/2018 - OECD releases 14 additional country profiles containing key aspects of transfer pricing legislation
- › 06/11/2017 - OECD updates transfer pricing country profiles reflecting transfer pricing legislation and practices