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Transfer Pricing - Managing documentation requirements in 30 countries

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The determination and verification of a transfer pricing policy involves the consideration of a range of information not necessarily contained in the documents that must be usually submitted to a tax authority. This specificity of transfer pricing, together with the fact that, generally, the tax authorities bear the burden of proof for making adjustments, has led various States to introduce specific documentation obligations in this context. These obligations are recent and undoubtedly reflect the increasing attention that the tax authorities are paying to transfer pricing.

The guide provides CMS's international clients, particularly those having intra-group activities across Europe, Asia, the Maghreb region, the US and the BRICs countries, with consistent and practical information of the documentation requested by each local tax authority in 30 countries.

This CMS publication is an excellent support for international groups to manage and secure their transfer pricing policy in an environment where the provisions of national laws are far from being harmonised.

Countries covered in the guide: Albania, Algeria, Austria, Belgium, Bosnia and Herzegovina, Brazil, Bulgaria, China, Croatia, Czech Republic, France, Germany, Hungary, India, Italy, Japan, Luxembourg, Morocco, The Netherlands, Poland, Portugal, Russia, Serbia, Slovakia, Slovenia, Spain, Switzerland, Ukraine, United Kingdom and The United States of America.

For more information, please contact our tax expert Sibylle Novak.

This brochure is available as an e-guide: [CMS Tax Connect guide: Transfer Pricing](#)

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