

# Transfer Pricing Compliance Questionnaire

General questions	Status	Comments
1. The company and its related entities have less than 250 full-time employees in total		
2. The company and its related entities have a total balance sheet of less than DKK 125 million		
3. The company and its related entities have a total turnover of less than DKK 250 million		
If 1 and 2 or 3 are met, the company is only required to document its transactions, see section 3B (5) of the Danish Tax Control Act.		
Description of the group		
The documentation includes a description of the legal structure of the group		
The documentation includes a description of the geographical location of the group entities		
The documentation includes a description of the company's organisational structure		
The documentation includes a description of the company's primary business activities		
The documentation includes an outline of the company's turnover of the last three years and the income or loss from ordinary operating activities as well as the related parties with which the company has had controlled transactions		
The documentation includes a description of the company and the group's history		
The documentation includes a description of any restructurings and explanation of any losses		
Any significant changes in functions and risks are included in the documentation		
The documentation includes a description of the business sector including an indication of the competitive parameters		

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Description of the controlled transactions	Status	Comments
The documentation includes a description of the controlled transactions		
The quantity of the controlled transactions is described		
The documentation includes a description of which transactions are described together (aggregated)		
The parties of the transactions are described		
The characteristics of the products are described (goods, services, assets, intangible assets, etc.)		
The documentation includes a functional and risk analysis		
The documentation includes a description of the terms of agreement		
The documentation includes a description of the financial circumstances		
The company's business strategies are described		
Any cost allocation agreements are described		
Comparability analysis		
The documentation includes a comparability analysis		
The documentation includes a description of the chosen price-setting methods		
The documentation demonstrates that the applied price-setting methods are in accordance with the arm's length principle		
The documentation includes a description of applied independent comparable transactions		
The documentation applies internal comparable transactions		
The documentation applies external comparable transactions		
The documentation includes a description of the comparable transactions which the company does not apply and reason for this		

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	Status	Comments
<b>Implementation of principles of price setting</b>		
The documentation includes a description of the principles of implementation of price setting		
Any adjustments of prices or terms are described		
The documentation demonstrates that any adjusted prices and terms are in accordance with the arm's length principle		
<b>Written agreements</b>		
The documentation includes a list of any written agreements		
The documentation includes any written agreements between the taxpayer and the foreign tax authorities concerning controlled transactions in which the Danish tax authorities are not a party		
<b>Database searches</b>		
The company has prepared database searches		
The database searches are part of the documentation		
The database searches include an identification of the tested transactions and the applied price-setting method		
The database searches include a description of the selection process including reason behind the qualitative and quantitative selection criteria		
The database searches include explanation of the use of adjustments and intervals		
<b>Overall assessment</b>		
<b>In general, the documentation forms the basis for assessing whether the applied prices and terms are in accordance with what could have been obtained if the transactions were concluded between independent parties</b>		