

# Flash Report

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## ***Transfer pricing: changes to the TP auditing procedure***



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## ***Ukraine's Ministry of Finance makes changes to the Transfer Pricing auditing procedure.***

On 16 May 2017, a new Order\* on changes to the Transfer Pricing (TP) auditing procedure became effective.

According to the Order, TP auditing for the period of 2013-2014 is to be performed with the specifications defined by Article 39 of the Tax Code of Ukraine that was in effect before 01.01.2015.

### **PwC comments:**

The Order is important and relevant for companies with so-called "controlled transactions" (e.g. transactions with related-group companies).

If you have any questions, please contact us to receive a detailed consultation.

\*The Order of the Ministry of Finance #399 from 30.03.2017