

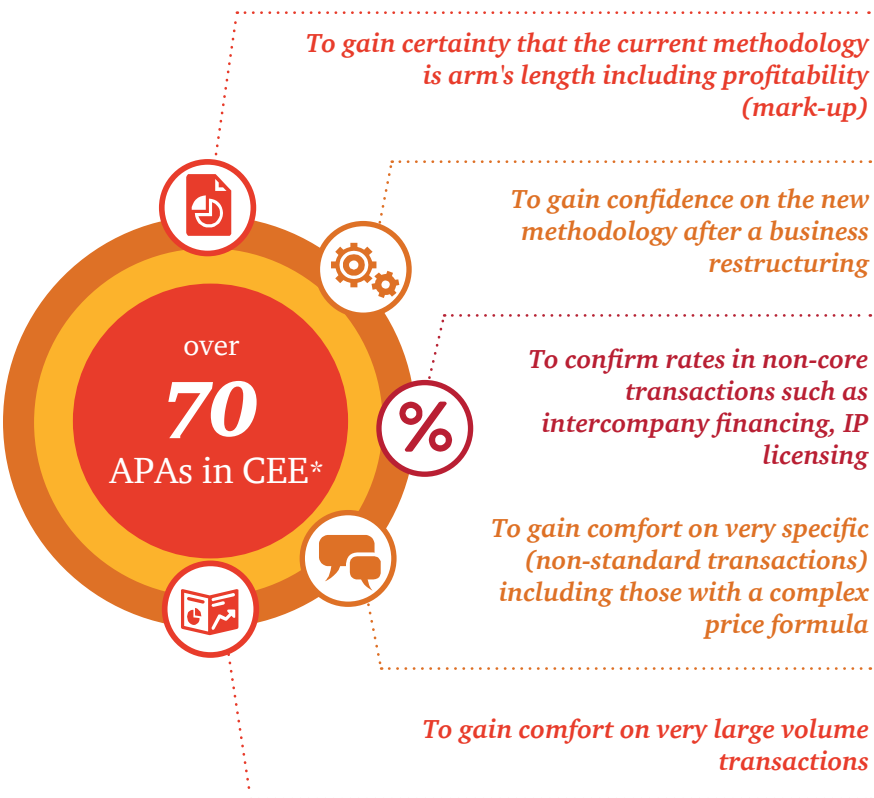


Advance Pricing Agreements in CEE

The majority of CEE* countries have in place legislations that allow the signing of Advance Pricing Agreements (APAs) between businesses and the tax authorities for transfer pricing purposes. Taxpayers can agree with the tax office in advance what pricing methodology is acceptable for transactions that are subject to transfer pricing rules. Once agreed, this methodology cannot be challenged by the tax office, if the business strictly follows the agreement.

APA programmes are also designed to help taxpayers voluntarily resolve actual or potential transfer pricing disputes in a proactive, cooperative manner, as an alternative to the traditional examination process.

PwC has recently assisted businesses in CEE to apply for more than 100 such agreements where more than 70 of them were successfully resolved, and we welcome businesses to discuss with us our experience.



APA is worth considering for intercompany transactions, including

1. Manufacturing
2. Distribution
3. Provision of services
4. Lease of assets
5. Intercompany loans
6. Royalties

Major industries in which we have relevant experience in CEE*

Automotive	Pharmaceuticals	Technology	Consumer goods
Consumer electronics	Retail	Chemical processing	Tobacco industry
Financial services	Oil and gas	Transportation	Energy

* CEE – Central and Eastern Europe

CEE Network

The potential of our CEE network, combined with our practical knowledge of local business specifics, allows us to suggest fresh ideas on the most complicated business issues, and to maintain the highest standards of quality. This enables us to provide services on APA, including ,bilateral and multilateral APAs, to multinational companies at a regional level and benefit from regional synergies.

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