

# Flash Report

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## ***TP legislation: amendments to the template and filling procedure of TP report has been introduced***

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## ***Ukraine's Ministry of Finance changes requirements for Report on Controlled Transactions***

On 16 June 2017, a new Order\* introducing changes to the Report's template and filling procedure became effective.

The latest changes are mostly clarifying in nature, including:

1. Tax payers are now obliged to disclose the tested party of the controlled transaction in the Report;
2. The reasons for recognizing transactions as controlled were added based on the changes in TP legislation effective from 2017.

Other minor changes were made to the existing Report template and filling procedure.

We will keep you updated on further changes to the transfer pricing legislation.

*\*Order of the Ministry of Finance №468 dated 28 April 2017.*