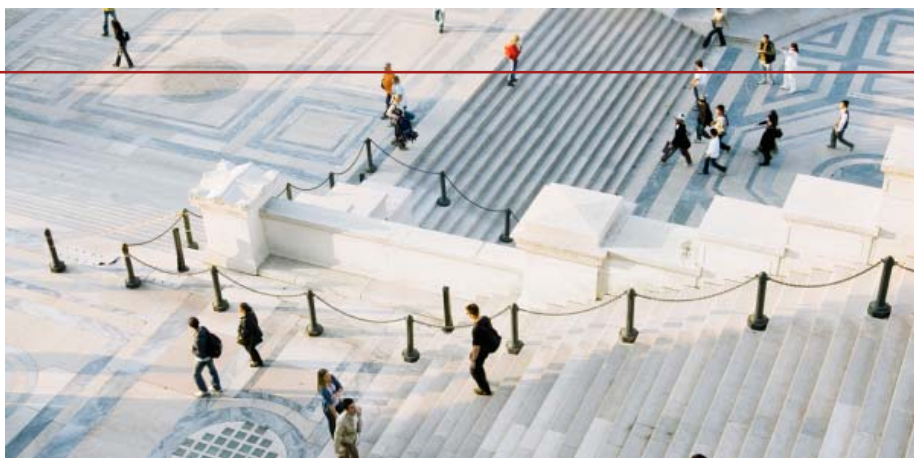


Flash Report

Ukraine • Issue#35 /2017 • 29 December 2017

Transfer pricing: the updated list of low-tax jurisdictions



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Cabinet of Ministers of Ukraine updates list of countries (territories) subject to TP controls*

On 27 December 2017 Ukraine's Cabinet of Ministers updated the list of countries (territories), transactions with which are subject to transfer pricing control.

As compared to the older revision, **two** jurisdictions were removed from the updated list: Kingdom of Lesotho and French Guiana.

Besides that, the new list is expanded with **22** new jurisdictions, which are listed below:

- | | |
|-------------------------------------|---------------------------|
| 1. Commonwealth of Dominica | 12. Puerto Rico |
| 2. Dominican Republic | 13. Republic of Burundi |
| 3. Georgia | 14. Republic of Cuba |
| 4. Guadeloupe | 15. Republic of Djibouti |
| 5. Hungary | 16. Republic of Estonia |
| 6. Independent State of Samoa | 17. Republic of Guatemala |
| 7. Islamic Republic of Iran | 18. Republic of Latvia |
| 8. Kingdom of Morocco | 19. Republic of Malta |
| 9. Lao People's Democratic Republic | 20. Republic of Mauritius |
| 10. Lebanese Republic | 21. Republic of Singapore |
| 11. Principality of Monaco | 22. United Arab Emirates |

** The new list will become effective on 1 January 2018.*