

# Flash Report

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## Transfer pricing resolutions adopted



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### ***The Government has adopted a number of resolutions clarifying transfer pricing rules***

This week the following resolutions were adopted by the Cabinet of Ministers of Ukraine (CMU):

1. Resolution No. 749 that allows 5% deviation from the market prices for all categories of goods listed in transitional provisions of new transfer pricing rules (metals, chemicals, agricultural products).
2. Resolution No. 763 that establishes the methodology of calculation and application of the market range of prices and profitability.
3. Resolution No. 764 that establishes the procedure of conclusion of bilateral and multilateral pricing agreements.

The CMU also adopted the list of the official sources of information for calculating the market range of prices and the list of the special commercial publications for transfer pricing purposes. However, the wording of the approved resolutions is not available yet.

We are analysing these resolutions and will issue a detailed newsletter on this subject shortly.