

## NEW TOOLS FOR FINANCE MINISTRY TO CONTROL TRANSFER PRICES

On 13 May 2015, the Finance Ministry concluded its bidding procedure for the purchase of access to a database for transfer pricing control and analysis purposes. The winning bid came from Bureau van Dijk, the developers of the Amadeus database widely used by consultants and tax administrations in Europe for benchmarking and comparative analysis.

The Finance Ministry seeks to make sure that tax officials and tax inspection authorities have appropriate tools to facilitate transfer pricing inspections.

The bidding procedure came in the wake of an audit held in the Finance Ministry in late 2014 by the Supreme Audit Chamber ("NIK"). The NIK's audit report published early this year pointed out that tax officials were not sufficiently prepared for transfer pricing control, that there were no sampling guidelines for choosing inspection targets and that there were restrictions in access to databases with financial reports allowing for verification of arm's length pricing in controlled transactions.

In response to the report, the Ministry announced steps to improve inspectors' preparedness and to equip them with additional risk assessment and transfer pricing analysis tools.

If this issue pertains to your business and you are interested in our assistance, please contact your WTS&SAJA consultant or our office.

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