

Deferred Tax Year - transfer pricing deadlines alert

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Transfer pricing deadlines are calculated from the end of the tax year. For instance, if your tax year ends March 31, 2024, the TPR form must be submitted by February 2025 (within eleven months).

Key transfer pricing deadlines

All deadlines below are counted from the tax year end:

1) Documentation obligations:

- Local transfer pricing documentation (local file): **within 10 months**
- Group transfer pricing documentation (master file): **within 12 months.**

2) Reporting obligations:

- CbC-P: **within 3 months**
- TPR-C/TPR-P: **within 11 months**
- ORD-U: **within 11 months**
- CbC-R: **within 12 months**

Important notes

These deadlines apply equally to shortened tax years (e.g., due to M&A)

For mergers: The acquiring company must file separate TPR returns for acquired companies whose books have been closed.

The acquiring company's management is responsible for:

- timely TPR filing for acquired companies,
- declaring under penalty (Criminal Fiscal Code) that local transfer pricing documentation is accurate and prices reflect arm's length terms.

If you have entered into transactions with related parties and have not yet complied with your transfer pricing obligations, or if you wish to ensure that you do not have such obligations, please contact us at:

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or your advisor at MDDP.

Together with MDDP's transfer pricing team, we can assist you in identifying and complying with the necessary tax obligations.

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