**Annex 16**

Taxable person: ……………………………………………

Tax number: ……………….

**INFORMATION REGARDING TRANSFER PRICES IN TRANSACTIONS BETWEEN
RELATED PARTIES UNDER ARTICLE 16 ZDDPO‑2**

**For the period from \_\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_**

# Information regarding transactions between related parties under Article 16 ZDDPO‑2

Amounts in euros, including cents

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name of related party  | Country of registered office  | Tax number  | Link code  | Cumulative turnover of receivables | Cumulative turnover of liabilities  |
|  |  |  | A B C D |  |  |
|  |  |  | A B C D |  |  |
|  |  |  | A B C D |  |  |
|  |  |  | A B C D |  |  |
|  |  |  | A B C D |  |  |
|  |  |  | A B C D |  |  |
|  |  |  | A B C D |  |  |
|  |  |  | A B C D |  |  |
|  |  |  | A B C D |  |  |
|  |  |  | A B C D |  |  |

|  |  |
| --- | --- |
| At …………………, on ………………. | Stamp and signature of responsible person: |

MF-DURS form DDPO (corporate income tax)

INSTRUCTIONS ON COMPLETING THE

**INFORMATION REGARDING TRANSFER PRICES IN TRANSACTIONS BETWEEN
RELATED PARTIES UNDER ARTICLE 16 ZDDPO‑2 FORM**

The *Information regarding transfer prices in transactions between related parties* form must be completed by taxable persons who indicate in the general information on their tax return that they conduct transactions with related persons under Article 16 ZDDPO‑2.

In the *Information regarding transactions between related parties* table, circle the relevant codes in the *Link Code*  column to indicate the nature of the link between the related parties according to the criteria referred to in Article 16(1) and (2) ZDDPO‑2:

1. – Taxable person:
	* owns, directly or indirectly, at least 25% of the value of or number of shares/participating interests in the capital, management, control or voting rights in a foreign person, or
	* controls a foreign person by contract, or
	* the conditions of the transactions differ from those which, in the same or comparable circumstances, are or would have been obtained between unrelated parties (Article 16(1)(1) ZDDPO‑2);
2. – A foreign person:
	* owns, directly or indirectly, at least 25% of the value of or number of shares/participating interests in the capital, management, control or voting rights in the taxable person, or
	* controls the taxable person by contract, or
	* the conditions of the transactions differ from those which, in the same or comparable circumstances, are or would have been obtained between unrelated parties (Article 16(1)(2) ZDDPO‑2);
3. – The same person:
	* at the same time owns, directly or indirectly, at least 25% of the value of or number of shares/participating interests in the capital, management, control or voting rights in the taxable person and foreign person or in two taxable persons, or
	* controls the taxable person and foreign persons or two taxpayers, or
	* the conditions of the transactions differ from those which, in the same or comparable circumstances, are or would have been obtained between unrelated parties (Article 16(1)(3) ZDDPO‑2);
4. – The same natural persons or their family members:
	* own, directly or indirectly, at least 25% of the value of or number of shares/participating interests in the capital, management, control or voting rights in the taxable person and foreign person or in two taxable persons, or
	* control the taxable person and a foreign person or two taxable persons, or

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* + the conditions of the transactions differ from those which, in the same or comparable circumstances, are or would have been obtained between unrelated parties (Article 16(1)(4) ZDDPO‑2).

In the *Information regarding transactions between related parties* table, enter the total value (cumulative turnover) of the established receivables or liabilities relating to turnover of assets, including intangible assets, and services (irrespective of their payment) during the period for which the corporate income tax return form is being compiled. Enter information on cumulative turnover with an individual related party for the period for which the tax return is being compiled if the cumulative turnover with each related party within that period exceeds EUR 50 000. If one of the items (e.g. receivables) in a transaction with a specific related party exceeds that amount, enter the amount of the other turnover (e.g. liabilities) even if it does not reach the value of that amount.

This annex must also be completed by a taxable person who, in their tax return, establishes the tax base on the basis of actual income and normalised expenses.