**Annex 17**

Taxable person: ……………………………………………

Tax number: ……………….

**INFORMATION REGARDING TRANSFER PRICES IN TRANSACTIONS BETWEEN RELATED PARTIES (RESIDENTS) UNDER ARTICLE 17 ZDDPO‑2**

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

# Information regarding transactions between related parties (residents) under Article 17 ZDDPO‑2

Amounts in euros, including cents

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name of related party  | Tax number  | Link code | No adjustment of the tax base | Cumulative turnover of receivables  | Cumulative turnover of liabilities |
|  |  | A B C  |   |  |  |
|  |  | A B C  |   |  |  |
|  |  | A B C  |   |  |  |
|  |  | A B C  |   |  |  |
|  |  | A B C  |   |  |  |
|  |  | A B C  |   |  |  |
|  |  | A B C  |   |  |  |
|  |  | A B C  |   |  |  |
|  |  | A B C  |   |  |  |
|  |  | A B C  |   |  |  |

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

INSTRUCTIONS ON COMPLETING THE

**INFORMATION REGARDING TRANSFER PRICES IN TRANSACTIONS BETWEEN RELATED PARTIES (RESIDENTS) UNDER ARTICLE 17 ZDDPO‑2 FORM**

The *Information regarding transfer prices in transactions between related parties (residents) under Article 17 ZDDPO‑2 (hereinafter: Information regarding transfer prices in transactions between related parties (residents))* is provided by taxable persons that indicate in the general information on their tax return that they conduct transactions with related persons under Article 17 ZDDPO‑2.

In the *Information regarding transactions between related parties (residents)* 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 17(1) to (3) ZDDPO‑2:

1. – Two residents as related parties:
	* one resident 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 other resident, or
	* one resident controls another resident by contract in a manner that differs from relations between unrelated parties (Article 17(1)(1) ZDDPO‑2);
2. – A resident as a related party when the same legal or 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 two residents, or
	* control two residents by contract in a manner that differs from relations between unrelated parties (Article 17(1)(2) ZDDPO‑2);
3. – Related persons are a resident and a natural person performing an activity if:
	* the natural person or their family member own at least 25% of the value of or number of shares/participating interests in the capital, management, control or voting rights in the resident, or
	* the natural person or their family members control the resident by contract in a manner that differs from relations between unrelated parties (Article 17(1)(3) ZDDPO‑2).

In the *No adjustment of the tax base* column, the taxable person indicates with the word YES the transactions recorded with a related party in which, in accordance with Article 17(6), there is no need to increase or reduce the tax base when establishing the resident’s income and expenses arising from transactions between two residents that are related parties under Article 17

ZDDPO-2.

In the *Information regarding transactions between related parties (residents)* 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 taxable persons who, in their tax return, establish the tax base on the basis of actual income and normalised expenses.