

# Transfer Pricing Alert

February 2023

Tax  
Law  
Audit  
Advisory  
Accounting



## Shorter deadlines for fulfilling documentation and reporting obligations in the area of transfer pricing for some taxpayers whose fiscal year does not coincide with the calendar year (2021/2022)

In accordance with the applicable regulations, **taxpayers whose tax year ended after March 31, 2022** will not benefit from change of the deadlines for fulfilling documentation and reporting obligations, which in practice means that the deadline for their fulfillment is **9 months after the end of the tax year** (for preparation of local transfer pricing documentation, TPR and TP statement) **and 12 months after the end of the year** (for attaching group transfer pricing documentation).

**The situation is exceptional for the indicated taxpayers, because they have a shorter deadline compared to taxpayers with a tax year corresponding to the calendar year 2021 and taxpayers whose tax year ended before April 1, 2022.**

The confusion regarding the deadlines for fulfilling transfer pricing obligations is the result of changes to the original deadlines resulting from the PIT and CIT Act, as well as the regulations regarding the extension of deadlines in connection with the continued COVID-19 pandemic.

**Deadlines for taxpayers with tax year 2021/2022 are as follows:**

End of tax year	Deadline for local documentation, TPR and TP statement	Deadline for group documentation (Master File)	Comment
January 31, 2022	January 31, 2023	April 30, 2023	Original deadline of 9 months extended by 3 months
February 28, 2022	February 28, 2023	May 31, 2023	Original deadline of 9 months extended by 3 months
March 31, 2022	March 31, 2023	June 30, 2023	Original deadline of 9 months extended by 3 months
April 30, 2022	January 31, 2023	April 30, 2023	No change of deadline
May 31, 2022	February 28, 2023	May 31, 2023	No change of deadline
June 30, 2022	March 31, 2023	June 30, 2023	No change of deadline
July 31, 2022	April 30, 2023	July 31, 2023	No change of deadline
August 31, 2022	May 31, 2023	August 31, 2023	No change of deadline
September 30, 2022	June 30, 2023	September 30, 2023	No change of deadline
October 31, 2022	July 31, 2023	October 31, 2023	No change of deadline
November 30, 2022	August 31, 2023	November 30, 2023	No change of deadline

## CONTACT US

This document has been prepared for information purposes only and covers general nature. Before taking any action based on the above information, we recommend that you obtain a valid opinion of TPA experts.



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