

<b>Tax Law</b>	Luxembourg Tax Administration Law 04.12.1967 amended EU Directive 69/335
<b>Regulations and Rulings</b>	Income Tax law article 56 and article 164 (3). The arm's length standard is generally applicable; the law does not contain any specific guidelines or regulations. Tax Administration has not issued any specific guidelines or regulations.
<b>Interpretation of Arm's Length Principle</b>	OECD Transfer Pricing Guidelines
<b>Pricing Methods Priorities</b>	No specific pricing methods mentioned in the tax law. All methods based on OECD recommendation are acceptable.
<b>Transfer Pricing Penalties</b>	No specific penalties for transfer pricing. Adjustments may apply to taxable income if Tax Authorities disagree with transfer price.
<b>Reduction in Penalties</b>	No specific provisions.
<b>Documentation Requirements</b>	No specific documentation required, but it is recommended to keep justification for each transaction.

<b>Types of Documentation required</b>	No specific types of documentation required. It is recommended to have a written transfer pricing contract, including a comprehensive reference to current market conditions.
<b>Deadline to Prepare and Submit Documentation</b>	No specific requirements.
<b>Return Disclosure Related Party Disclosure</b>	Detailed information on related parties involved in related party transactions should be attached to the tax return.
<b>Statute of Limitation</b>	No specific limitation. In case of new elements 5 years from initial assessment.
<b>APA</b>	No specific rules. Tax Authorities may express an opinion on transfer prices used.
<b>Burden of Proof</b>	Luxembourg Tax Authorities must prove the use on non market values.
<b>Principal Differences with OECD Guidelines</b>	Generally Tax Authorities follow OECD Transfer Pricing Guidelines

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