

## Transfer

# PRICING

## Section 31

1

### Objective

To tax artificial pricing transactions between group entities with the sole aim of shifting tax profit.

5

### Key Tips

1. First apply the definition of an **affected transaction**.
2. Then calculate your **Primary Adjustment**
3. Then calculate your **Secondary Adjustment**

2

### Scope

1. Transaction entered for the benefit of:
  - Residents + Non-residents.
  - Connected for YOA on/after 1/01/2023.

3

### Primary Adjustment

Calculate the taxable income / tax payable as if the transaction occurred **at arms length**

4

### Secondary Adjustment

- Dividend in specie (Resident = Company) - Primary Adjustment x 20%
- Donation (resident **not** a company) - Primary Adjustment x 20%