



**The Association of European Businesses**

**Development of Tax Legislation and Enforcement Practices - first half of 2012**

**Position paper on amendments to TP rules**

**Stroykova Svetlana, Veter Evgenia**

Quality Information | Effective Lobbying | Valuable Networking

[www.aebrus.ru](http://www.aebrus.ru)

## AEB TP working group – position paper (1 of 2)

- Intellectual property definition for transfer pricing purposes
- Cost sharing agreements
- Grouping of economically linked transactions
- Downward adjustments
- Financial thresholds calculation
- Allocation of income to a Permanent Establishment

## AEB TP working group – position paper (2 of 2)

- Correlation of transfer pricing and profits tax / VAT provisions
- Cost allocation
- Corresponding adjustments – if initiated by taxpayers
- Possibility to dispute TP audits' decisions
- Changes to certain aspects re Advance Pricing Agreements



**Svetlana Stroykova**  
Partner, Transfer Pricing &  
International Tax Structuring  
PwC

+7 495 967 6024 (direct)  
+7 495 233 5071 (secretary)  
[svetlana.stroykova@ru.pwc.com](mailto:svetlana.stroykova@ru.pwc.com)



**Evgenia Veter**  
Partner, Head of Transfer  
Pricing Practice in the CIS  
Ernst & Young (CIS) B.V.

+7 495 660 4880  
+7 910 445 6779  
[evgenia.veter@ru.ey.com](mailto:evgenia.veter@ru.ey.com)



**The Association of European Businesses (AEB)**

Ul. Krasnoproletarskya 16, bld.3

127473 Moscow, Russia

Tel.: +7 (495) 234 27 64

[www.aebrus.ru](http://www.aebrus.ru)