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DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Direct taxation, Tax Coordination, Economic Analysis and Evaluation  
**Company Taxation Initiatives**

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Taxud D1

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# **EU JOINT TRANSFER PRICING FORUM**

## **ANNEX TO THE REPORT ON SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING**

**Meeting of 10 February 2011**

**Centre de Conférences Albert Borschette  
Rue Froissart 36 - 1040 Brussels**

The information in this Annex is based on the contributions received from tax administrations on the situation prevailing at 1<sup>st</sup> January 2011. The aim is to provide an overview of whether/what specific regulations or administrative practices apply to SMEs in each Member State.

**Answers to the following questions are included:**

1. SME definition for general tax purposes
2. Specific SME definition for transfer pricing purposes
3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular
4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained
5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.
6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances
7. Contact point for transfer pricing compliance issues
8. Contact point for Advanced Pricing Arrangements, clearances and rulings
9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment
10. Website address(es)

For reference, the EU definition for SMEs can be found at the end of this document.

| Member State |  |
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| Austria      | <p><b>1. SME definition for general tax purposes</b><br/>No specific definition of SME for tax purposes.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>N/A</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>No specific rules or administrative practices specifically available for SMEs.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>N/A</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>Federal Ministry of Finance<br/>Unit IV/4 International Tax Law<br/>Hintere Zollamtsstraße 2b<br/>1030 Vienna<br/>or<br/>Local Tax Office</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>Federal Ministry of Finance<br/>Unit IV/4 International Tax Law<br/>Hintere Zollamtsstraße 2b<br/>1030 Vienna,<br/>or<br/>Local Tax Office</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>Federal Ministry of Finance<br/>Unit IV/4 International Tax Law<br/>Att. Dr. Heinz Jirousek<br/>Hintere Zollamtsstraße 2b<br/>1030 Vienna<br/>or</p> |

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|         | <p>Local Tax Office</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/> Federal Ministry of Finance<br/> Unit IV/4 International Tax Law<br/> Hintere Zollamtsstraße 2bA<br/> 1030 Vienna</p> <p><b>10. Website address(es)</b><br/> N/A</p>   |
| Belgium | <p><b>1. SME definition for general tax purposes</b><br/> The indicators and threshold included in EC recommendation 2003/361. For small companies and small groups a national definition is applied:</p> <p>Art. 15, § 1, of the Company law provides that a small company does not exceed more than one of the following criteria for the last and one but last accounting period:</p> <ul style="list-style-type: none"> <li>- Yearly average of numbers of staff employed: 50;</li> <li>- Annual turnover (ex VAT) 7.300.000 EUR;</li> <li>- Balance sheet total 3.650.000 EUR, unless the yearly average on a yearly basis of numbers of staff employed exceeds 100</li> </ul> <p>Art. 16, § 1 of the Company law defines a “small group” as a company that together with its subsidiaries or companies with which it forms a consortium do not exceed more than one of the following criteria on a consolidated basis:</p> <ul style="list-style-type: none"> <li>- Annual turnover (ex VAT) 29.200.000 EUR;</li> <li>- Balance sheet total: 14.600.000 EUR;</li> <li>- Average on a yearly basis of number of staff employed: 250.</li> </ul> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> N/A</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> Only the following administrative practices are specific for SMEs:</p> <p><b>Description:</b> The Tax administration should not request as much and detailed information from smaller and less complex enterprises (SMEs included) than it does from large and complex enterprises.</p> <p><b>Nature:</b> Administrative Circular letter nr° Ci.RH.421/580.456 (AOIF 40/2006) of 14 November 2006-Paragraphs 25-28. This provision has to be</p> |

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|  | <p>read in conjunction with the principle set out in point 2 of the administrative circular that the information required in order to examine transfer pricing depends on the facts and circumstances of the case.</p> <p>Point 4 of the administrative circular is also highly relevant. It refers, among other things, to the need to assess whether it is appropriate to request certain information in the light of the factual circumstances of each individual case. Without question, the status of SMEs must be taken into account.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>N/A</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>N/A</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>The local tax office in charge of the Belgian enterprise<br/>or<br/>The transfer pricing audit team<br/>Finance Tower<br/>Kruidtuinlaan 50 bus 3351<br/>1000 Brussel</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>Federal Public Service of Finance<br/>General Administration of Taxes<br/>Dir. III/1 – C<br/>North Galaxy<br/>Koning Albert II-laan 33, bus 22<br/>1030 Brussel</p> <p>contact persons:<br/>Sandra Knaepen, <a href="mailto:sandra.knaepen@minfin.fed.be">sandra.knaepen@minfin.fed.be</a><br/>Liesbet Verhoeven, <a href="mailto:liesbet.verhoeven@minfin.fed.be">liesbet.verhoeven@minfin.fed.be</a></p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>Federal Public Service of Finance<br/>General Administration of Taxes<br/>Dir. III/1 - B<br/>North Galaxy<br/>Koning Albert II-laan 33, bus 22<br/>1030 Brussel</p> <p>contact persons:<br/>Sandra Knaepen, E-mail: <a href="mailto:sandra.knaepen@minfin.fed.be">sandra.knaepen@minfin.fed.be</a></p> |
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|          | <p>Liesbet Verhoeven, E-mail: <a href="mailto:liesbet.verhoeven@minfin.fed.be">liesbet.verhoeven@minfin.fed.be</a></p> <p>competent authority:<br/> M. C. SIX, Acting Administrator-general of Taxes<br/> M. J. FROGNIER, Director<br/> Mrs. S. KNAEPEN, Acting Director</p> <p><b>10. Website address(es)</b><br/> N/A</p>  |
| Bulgaria | <p><b>1. SME definition for general tax purposes</b><br/> The indicators and threshold included in EC recommendation 2003/361.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> More detailed information on SMEs in general could be found in the following documents: Law on SMEs, Accountancy Law and National Standards for Financial Statements for SMEs.<br/> There are not any particular regulations concerning SMEs in the context of transfer pricing.</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> SMEs in Bulgaria are not subject to special tax measures.<br/> In addition, no specific measures have been taken in Bulgaria to differentiate between the documentation requirements for SMEs and those for multinational enterprises. In many cases, the specific nature of a transfer pricing audit process ensures that SMEs are safeguarded against excessive and complicated documentation requirements or continuing control procedures. Transfer pricing will be monitored more often in the case of multinational companies, and more infrequently in the case of SMEs.<br/> In the light of our efforts to decrease the administrative burden for SMEs the practice of the Bulgarian Revenue Agency is not to request or request less documentation in cases of controlled transactions undertaken by micro-sized enterprises as well as in cases of controlled transactions not exceeding BGN 200 000 (for goods and services) and BGN 400 000 (for intangibles).</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/> Transfer Pricing Guidelines addressed to all types of taxpayers are published on the official site of the Bulgarian Revenue Agency – <a href="http://www.nra.bg">www.nra.bg</a>.</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b></p> |

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|  | <p>Bulgaria does not apply an APA programme. No rulings or clearances are legally available.<br/>However written requests for information and/or clarification on specific tax issues could be addressed to the Head Office of the National Revenue Agency.</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>Ms. Iskra Slavcheva<br/>Director<br/>Tax Treaty Directorate<br/>National Revenue Agency<br/>Ministry of Finance<br/>Tel.: + 359 2 9859 30 60<br/>Fax: + 359 2 9859 30 77<br/>E-mail: <a href="mailto:i.slavcheva@nra.bg">i.slavcheva@nra.bg</a></p> <p>Ms. Dessislava Kaludova<br/>Chief revenue expert<br/>Tax Treaty Directorate<br/>National Revenue Agency<br/>Ministry of Finance<br/>Tel.: + 359 2 9859 30 61<br/>Fax: + 359 2 9859 30 77<br/>E-mail: <a href="mailto:d.kaludova@nra.bg">d.kaludova@nra.bg</a></p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>N/A</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>Ms. Iskra Slavcheva<br/>Director<br/>Tax Treaty Directorate<br/>National Revenue Agency<br/>Ministry of Finance<br/>Tel.: + 359 2 9859 30 60<br/>Fax: + 359 2 9859 30 77<br/>E-mail: <a href="mailto:i.slavcheva@nra.bg">i.slavcheva@nra.bg</a></p> <p>Ms. Dessislava Kaludova<br/>Chief revenue expert<br/>Tax Treaty Directorate<br/>National Revenue Agency<br/>Ministry of Finance<br/>Tel.: + 359 2 9859 30 61<br/>Fax: + 359 2 9859 30 77<br/>E-mail: <a href="mailto:d.kaludova@nra.bg">d.kaludova@nra.bg</a></p> <p>Ms. Dessislava Kaneva</p> |
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|        | <p>Chief legal advisor<br/>Tax Treaty Directorate<br/>National Revenue Agency<br/>Ministry of Finance<br/>Tel.: + 359 2 9859 30 43<br/>Fax: + 359 2 9859 30 77<br/>E-mail: <a href="mailto:d.kaneva@nra.bg">d.kaneva@nra.bg</a></p> <p><b>8. Website address(es)</b><br/><a href="http://www.nra.bg">www.nra.bg</a></p>   |
| Cyprus | <p><b>1. SME definition for general tax purposes</b><br/>No specific definition of SME for tax purposes.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>N/A</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>No specific rules or practices for SMEs.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>N/A</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>N/A</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>/</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>/</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>Mr. George Gabriel Poufos<br/>Director, Department of Inland Revenue<br/>Corner M. Karaoli &amp; Gr. Afxentiou Str.<br/>Nicosia 1472, Cyprus</p> |



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|                | <p>Tel.: +357 22 601932<br/> Fax: +357 22 661243<br/> E-mail: <a href="mailto:director@ird.mof.gov.cy">director@ird.mof.gov.cy</a></p> <p><b>10. Website address(es)</b><br/> <a href="http://www.mof.gov.cy/ird">www.mof.gov.cy/ird</a></p>  |
| Czech Republic | <p><b>1. SME definition for general tax purposes</b><br/> The indicators and threshold included in EC recommendation 2003/361.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> The Czech Republic has no specific definition of SMEs in relation to transfer pricing. The Czech Republic has special provisions only for very large enterprises with turnover above CZK 1 billion. Generally some differences for SMEs are stated in the Act on Accounting (possibility not to keep the bookkeeping).</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> The Czech Republic has no specific rules or administrative practice in relation to transfer pricing and SMEs. However the tax procedure in the Czech Republic is established on several principles and one of them is the principle of proportionality. This generally guarantees less administrative burden on SMEs (e.g. on transfer pricing documentation requirements). This principle is applicable through the administrative practice only.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/> N/A</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/> Information on transfer pricing is available only in Czech on the following address: <a href="http://cds.mfcr.cz/cps/rde/xchg/cds/xsl/167.html?year=0">http://cds.mfcr.cz/cps/rde/xchg/cds/xsl/167.html?year=0</a><br/> Information on APAs is included in the Guideline D-333 (will be available in English as soon as possible).</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/> Mr Michal Roháček – Head of Direct Taxes International Cooperation Unit<br/> General Financial Directorate<br/> Direct Taxes Department</p> |

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|         | <p>Lazarská 7, 117 22 Praha, Czech Republic<br/>Tel.: +420 257 044 162</p> <p>Ms Markéta Sedláková – Head of Transfer Pricing Team, Direct Taxes<br/>International Cooperation Unit<br/>General Financial Directorate<br/>Direct Taxes Department<br/>Lazarská 7, 117 22 Praha, Czech Republic<br/>Tel.: +420 257 044 194</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>Mr Michal Roháček – Head of Direct Taxes International Cooperation Unit<br/>General Financial Directorate<br/>Direct Taxes Department<br/>Lazarská 7, 117 22 Praha, Czech Republic<br/>Tel.: +420 257 044 162</p> <p>Ms Markéta Sedláková – Head of Transfer Pricing Team, Direct Taxes<br/>International Cooperation Unit<br/>General Financial Directorate<br/>Direct Taxes Department<br/>Lazarská 7, 117 22 Praha, Czech Republic<br/>Tel.: +420 257 044 1944</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>Mr Michal Roháček – Head of Direct Taxes International Cooperation Unit<br/>General Financial Directorate<br/>Direct Taxes Department<br/>Lazarská 7, 117 22 Praha, Czech Republic<br/>Tel.: +420 257 044 162</p> <p>Ms Markéta Sedláková – Head of Transfer Pricing Team, Direct Taxes<br/>International Cooperation Unit<br/>General Financial Directorate<br/>Direct Taxes Department<br/>Lazarská 7, 117 22 Praha, Czech Republic<br/>Tel.: +420 257 044 1944</p> <p><b>10. Website address(es)</b><br/>N/A</p> |
| Denmark | <p><b>1. SME definition for general tax purposes</b><br/>No specific definition of SME for tax purposes.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>Specific criteria for transfer pricing documentation requirements in Denmark:</p>  |

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|  | <p>When the group has less than 250 employed <i>and</i> either a total balance of less than DKK 125 million (on a yearly basis) <i>or</i> a turnover of less than DKK 250 million the transfer pricing documentation requirements apply only for the following transactions:</p> <ul style="list-style-type: none"> <li>- controlled transactions with persons (individuals and legal persons) which are residents of a state without a DTC with Denmark and that state is neither a EC-member state or a EEA-member state</li> </ul> <p>and</p> <ul style="list-style-type: none"> <li>- controlled transactions with a permanent establishment which is located in a state without a DTC with Denmark and that state is neither a EC-member state or a EEA-member state</li> </ul> <p>and</p> <ul style="list-style-type: none"> <li>- controlled transactions with a permanent establishment which is located in Denmark provided that the taxable entity is a resident of a state which do not have a DTC with Denmark and that state is neither a EC-member state or a EEA-member state.</li> </ul> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> <a href="http://www.skat.dk">www.skat.dk</a> &gt; Virksomhed &gt; Udland og salg på internettet &gt; Transfer Pricing &gt; SKATs vejledninger om transfer pricing &gt; Transfer pricing; Kontrollerede transaktioner; Dokumentationspligt (2006).</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> Advanced Pricing Agreements can be obtained by all taxpayers regardless of the size or type of enterprise. A very specific measure regarding SMEs is the fact that they not are obliged to file a transfer pricing documentation.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/> N/A</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/> <a href="http://www.skat.dk">www.skat.dk</a> &gt; Rådgiver &gt; Juridiske vejledninger &gt; Processuelle regler på SKATs område 2011-1 &gt; C.1.</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/> Ministry of Taxation<br/> Customs and Tax Administration<br/> Centre for Large Enterprises<br/> International Corporate Tax Division<br/> Oestbanegade 123<br/> DK-2100 Copenhagen OE<br/> Att.: Mr. Troels Kjølby Nielsen, Head of International Corporate Tax</p> |
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|         | <p>Division</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/> Ministry of Taxation<br/> Customs and Tax Administration<br/> Centre for Large Enterprises<br/> International Corporate Tax Division<br/> Oestbanegade 123<br/> DK-2100 Copenhagen OE<br/> Att.: Mr. Troels Kjølby Nielsen, Head of International Corporate Tax Division</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/> Ministry of Taxation<br/> Customs and Tax Administration<br/> Centre for Large Enterprises<br/> International Corporate Tax Division<br/> Oestbanegade 123<br/> DK-2100 Copenhagen OE<br/> Att.: Mr. Troels Kjølby Nielsen, Head of International Corporate Tax Division</p> <p><b>10. Website address(es)</b><br/> <a href="http://www.skat.dk">www.skat.dk</a> &gt; Virksomhed &gt; Udland og salg på internettet &gt; Transfer Pricing</p>  |
| Estonia | <p><b>1. SME definition for general tax purposes</b><br/> The criteria of the definition are based on the Commission recommendation No 2003/361/EC of 6 May 2003 with some amendments. We consider as SMEs resident companies and non-resident persons operating in Estonia through a permanent establishment which, when considered with related persons, fulfil all the following conditions: (1) they hire less than 250 employees, (2) their turnover in the financial year preceding the transaction was less than EUR 50 million or (3) their consolidated balance sheet total is less than EUR 43million.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> There is no specific information about SMEs. The only thing that could be mentioned is that SMEs are usually not obliged to prepare detailed transfer pricing documentation.<br/> Documentation requirements as well as methods for determining the values of transactions,etc, are established by the regulation of the Minister of Finance, regulation No 53 from 10<sup>th</sup> of November 2006, in force from 1 of</p> |

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|  | <p>January 2007 (<a href="https://www.riigiteataja.ee/akt/12752116">https://www.riigiteataja.ee/akt/12752116</a>).</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>Detailed rules on transfer pricing documentation do not apply for SMEs, except for transactions between associated persons where the other party is located in a low tax rate territory.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>Guideline (only in Estonian) prepared by Tax and Customs Board is accessible on the web page of tax authority as well as translation of the OECD TP GL.<br/><a href="http://www.emta.ee/public/Siirdehinna_maaramise_juhend_0407.pdf">http://www.emta.ee/public/Siirdehinna_maaramise_juhend_0407.pdf</a><br/><a href="http://www.emta.ee/public/OECD_TP_tolge_050120071.pdf">http://www.emta.ee/public/OECD_TP_tolge_050120071.pdf</a></p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>N/A</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>Estonian Tax and Customs Board<br/>Narva mnt 9j, 15176 Tallinn, ESTONIA<br/>phone: + 372 676 1200<br/>Fax: + 372 676 2709<br/>E-mail: <a href="mailto:emta@emta.ee">emta@emta.ee</a><br/>contact person:<br/>Ms Merje Roomet, E-mail: <a href="mailto:merje.roomet@emta.ee">merje.roomet@emta.ee</a></p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>APAs N/A, for clearances and rulings Estonian Tax and Customs Board<br/>Estonian Tax and Customs Board<br/>Narva mnt 9j, 15176 Tallinn<br/>Tel.: +372 676 1200<br/>Fax: + 372 676 2709<br/>E-mail: <a href="mailto:emta@emta.ee">emta@emta.ee</a><br/>contact person:<br/>Ms Merje Roomet, E-mail: <a href="mailto:merje.roomet@emta.ee">merje.roomet@emta.ee</a></p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>Estonian Tax and Customs Board<br/>Narva mnt 9j, 15176 Tallinn, ESTONIA<br/>Tel.: + 372 676 1200<br/>Fax: + 372 676 2709</p> |
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|         | <p>E-mail: <a href="mailto:emta@emta.ee">emta@emta.ee</a><br/> contact person:<br/> Ms Merje Roomet, E-mail: <a href="mailto:merje.roomet@emta.ee">merje.roomet@emta.ee</a></p> <p>Northern Regional Tax and Customs Centre<br/> Endla 8, 15177 Tallinn, ESTONIA<br/> Tel.: + 372 676 1200<br/> Fax: + 372 676 1111<br/> E-mail: <a href="mailto:pohja@emta.ee">pohja@emta.ee</a><br/> contact person:<br/> Ms Elo Madiste, E-mail: <a href="mailto:elo.madiste@emta.ee">elo.madiste@emta.ee</a></p> <p>Tax Policy Department of the Ministry of Finance<br/> Suur-Ameerika 1 15006 Tallinn, ESTONIA<br/> Tel.: +372 611 3160<br/> Fax: +372 696 6810<br/> E-mail: <a href="mailto:info@fin.ee">info@fin.ee</a><br/> contact persons:<br/> Ms Margit Aav, E-mail: <a href="mailto:margit.aav@fin.ee">margit.aav@fin.ee</a><br/> Ms Helen Pahapill, E-mail: <a href="mailto:helen.pahapill@fin.ee">helen.pahapill@fin.ee</a></p> <p><b>10. Website address(es)</b><br/> Tax and Customs Board <a href="http://www.emta.ee">http://www.emta.ee</a></p>  |
| Finland | <p><b>1. SME definition for general tax purposes</b><br/> The indicators and threshold included in EC recommendation 2003/361.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> N/A</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> In Finland SMEs are exempted of transfer pricing documentation.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/> N/A</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/> Information on advance rulings: <a href="http://www.vero.fi">http://www.vero.fi</a></p> |

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|        | <p><b>7. Contact point for transfer pricing compliance issues</b><br/>N/A</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>Regional tax offices give advance rulings. Large companies can get advance rulings from the Large Taxpayers' Office.<br/>contact person:<br/>Mr Sami Laaksonen, E-mail: <a href="mailto:Sami.Laaksonen@vero.fi">Sami.Laaksonen@vero.fi</a>,<br/>Large Taxpayers' Office, P.O.Box 10, FI-00052 Vero, Finland.</p> <p>Contact person for APA cases:<br/>Competent Authority<br/>National Board of Taxes, P.O.Box 325, Fi-00052 Vero, Finland<br/>Mr Mika Nissinen, E-mail: <a href="mailto:Mika.Nissinen@vero.fi">Mika.Nissinen@vero.fi</a></p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>Ministry of Finance<br/>Snellmaninkatu 1 A, Helsinki, P.O. Box 28, 00023 Valtioneuvosto, Finland<br/>Anders Colliander, E-mail: <a href="mailto:anders.colliander@vm.fi">anders.colliander@vm.fi</a><br/>Harri Joiniemi, E-mail: <a href="mailto:harri.joiniemi@vm.fi">harri.joiniemi@vm.fi</a></p> <p><b>10. Website address(es)</b><br/>N/A</p>  |
| France | <p><b>1. SME definition for general tax purposes</b><br/>The indicators and threshold included in EC recommendation 2003/361.<br/>In particular, SMEs which fulfil these criteria are eligible for simplified Advanced Pricing Arrangements.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes. Transfer pricing documentation requirements apply to any legal person established in France, whose turnover or gross assets are greater than or equal to EUR 400 million, or which owns or is owned by, for more than a half, a legal entity that has such a level of turnover or gross assets (Article L. 13 AA, Livre des procédures fiscales). Companies which do not fall within the scope of this measure must, however, gather evidence in order to justify their transfer pricing policy in case of a tax audit.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>N/A</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>The French Tax administration can provide support to SMEs requesting an</p> |

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|         | <p>APA within the framework of a simplified procedure (see instruction 4 A-13-06, 28 November 2006).</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>A booklet on transfer pricing for SMEs has been published. It is available at: <a href="http://www.impots.gouv.fr">www.impots.gouv.fr</a>, under section Documentation - International.</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>See information under point 4 above.</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>/</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>Department in charge of APA<br/>Direction générale des finances publiques - DGFIP<br/>Bureau des affaires internationales – Bureau CF3<br/>86-92, allée de Bercy – Télédoc 933<br/>75574 Paris Cedex 12 – France<br/>Fax: + 33 1 53 18 05 87<br/>contact persons:<br/>Eric Lesprit, Tel.: + 33 1 53 18 03 93 (<a href="mailto:eric.lesprit@dgfip.finances.gouv.fr">eric.lesprit@dgfip.finances.gouv.fr</a>)<br/>Arnaud Sage, Tel.: +33 1 53 18 09 00 (<a href="mailto:arnaud.sage@dgfip.finances.gouv.fr">arnaud.sage@dgfip.finances.gouv.fr</a>)</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>Competent Authority for MAPs:<br/>M. Christian Comolet-Tirman<br/>Direction de la Législation Fiscale - Sous-direction de la prospective et des relations internationales<br/>Bureau E1<br/>139 rue de Bercy<br/>75 572 Paris Cedex 12</p> <p><b>10. Website address(es)</b><br/>/</p> |
| Germany | <p><b>1. SME definition for general tax purposes</b><br/>There is no general SME definition for tax purposes. Different SME definitions apply for specific tax purposes, e.g. turnover thresholds for certain VAT simplification purposes, or profit and turnover thresholds that influence tax audit frequency.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b></p>  |



There is a specific SME definition for transfer pricing documentation purposes (literally translated, the definition refers to “smaller enterprises”). For these purposes, only the value of cross-border transactions with related parties is looked at. If cross-border supplies of goods to or from related parties amount to less than 5 million EUR, and cross-border services to or from related parties amount to less than 500 000 EUR per year, then the German enterprise looked at qualifies as a “smaller enterprise”. If there is more than one German company in a group, then the combined cross-border related party supplies and the combined cross-border related party services of all German companies in the group need to remain below the thresholds. The same thresholds apply in the context of advance pricing agreement procedures (with the consequence of reduced fees and also reduced documentation requirements), however in the APA context it is sufficient that cross-border related party transactions covered by the APA application (instead of all cross-border related party transactions) remain under the thresholds.

**3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular**

Currently there is no special official publication on SMEs and transfer pricing in particular.

**4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained**

The constitutional principle of proportionality influences all tax administration activities. For instance, the size of an enterprise (turnover and profits) will affect frequency and intensity of tax audits, including transfer pricing audits. In particular, the frequency of tax audits is determined using size thresholds established and published by the tax administration for this purpose, however, there are no specific size thresholds for transfer pricing audits, just size thresholds for tax audits in general. The general principle of proportionality also generally affects the kind of information and documentation asked for in tax audits, including transfer pricing audits.

Additionally, in the areas of transfer pricing documentation and APA procedures, the following specific provisions provide alleviation for SMEs: Documentation: Under section 6 of the ordinance on transfer pricing documentation (*Gewinnabgrenzungsaufzeichnungsverordnung*), “small enterprises” are exempted from the obligation to specifically prepare documentation in writing for tax purposes. Instead, for them it is sufficient to provide the relevant information orally and only submit all relevant (written) documents they actually possess.

APAs: Under section 178a par. 3 of the Fiscal Code (*Abgabenordnung*), the fees for APA procedures concerning transactions that stay within certain thresholds are reduced to 50% of the fee that generally applies. For instance, the standard fee of 20 000 EUR is reduced to 10 000 EUR. The transactions size thresholds are the same as used in the “small enterprises” definition, but in the APA context it is sufficient that cross-border related party transactions covered by the APA application (instead of all cross-border related party

transactions) remain under the thresholds. Further, under the Federal Ministry of Finance circular on APAs published in 2006, the Federal Central Tax Office can grant alleviation with respect to the documentation required in the APA procedure if the transactions covered by the APA application remain under these thresholds.

**5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.**

There are no specific manuals for SMEs. However, the Federal Ministry of Finance issued a number of circulars concerning transfer pricing which are available to the general public, including of course SMEs.

**6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances**

Information on the APA procedure is available on the Federal Central Tax Office's website ([www.bzst.de](http://www.bzst.de)), currently at:

[http://www.bzst.de/DE/Steuern\\_International/Advanced\\_Pricing\\_Agreements/Advanced\\_Pricing\\_Agreements\\_node.html](http://www.bzst.de/DE/Steuern_International/Advanced_Pricing_Agreements/Advanced_Pricing_Agreements_node.html) (clicking on "Merkblätter" also leads to a link to an English translation of the relevant circular on APAs of 5 October 2006).

The preferred approach is a bilateral APA. Unilateral rulings on transfer pricing are only available under exceptional circumstances further specified in the 2006 circular.

**7. Contact point for transfer pricing compliance issues**

The local tax office in charge of the German enterprise.

**8. Contact point for Advanced Pricing Arrangements, clearances and rulings**

Bundeszentralamt für Steuern / Federal Central Tax Office

Referat St III 1 / Division St III 1

An der Kuppe 2

53225 Bonn, Germany

Tel.: +49 228 406 0

E-mail: [vv\\_sv@bzst.bund.de](mailto:vv_sv@bzst.bund.de)

**9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment**

For mutual agreement procedures under bilateral tax conventions or the EU Arbitration Convention:

Bundeszentralamt für Steuern / Federal Central Tax Office

Referat St III 1 / Division St III 1

An der Kuppe 2

53225 Bonn, Germany

Tel.: +49 228 406 0

E-mail: [vv\\_sv@bzst.bund.de](mailto:vv_sv@bzst.bund.de)

Taxpayers may contact their local tax office to see if, in a case of an

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|        | <p>adjustment made by foreign tax administration at a foreign associate enterprise, a corresponding adjustment may be possible without applying for a mutual agreement procedure.</p> <p><b>10. Website address(es)</b><br/> <a href="http://www.bzst.de">www.bzst.de</a> (currently, for information on MAPs and APAs, first choose “Steuern International”, then “Verständigungs-/Schiedsverfahren” or “Advance Pricing Agreements” in menu on left side).</p>  |
| Greece | <p><b>1. SME definition for general tax purposes</b><br/> There is no specific definition of SME for tax purposes.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> N/A</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> Paragraph 4 of the new article 39A of the Income Tax Code that introduces transfer pricing documentation rules, foresees that enterprises, whose gross income do not exceed 1.500.000 EUR, shall keep simpler and limited documentation.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/> N/A</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/> No APA programme available.</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/> See information under point 9 below.</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/> N/A</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/> At present three Directorates of the Ministry of Finance are involved with Transfer Pricing issues:</p> |

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|         | <p>General Secretariat of Ministry of Finance<br/> – International Economic Relations Directorate (d.o.s), Tax Affairs Section</p> <p>General Secretariat for Tax &amp; Customs Issues<br/> – General Directorate for Tax Audits, Audit Directorate<br/> – General Directorate for Taxation, Income Taxation Directorate, Department of Corporate Income Taxation</p> <p>8-10, Karagiorgi Servias str.<br/> 101 84, Athens, Greece<br/> E-mail: <a href="mailto:ypoik@otenet.gr">ypoik@otenet.gr</a></p> <p>Due to forthcoming administrative reform of the Ministry of Finance within 2011, the contact point(s) will change.</p> <p><b>10. Website address(es)</b><br/> <a href="http://www.gsis.gr/ddos">http://www.gsis.gr/ddos</a></p>   |
| Hungary | <p><b>1. SME definition for general tax purposes</b><br/> The indicators and threshold included in EC recommendation 2003/361. However any enterprise in which the state or any local self-government holds, either directly or indirectly and either solely or jointly, 25 per cent or more of the capital or voting rights shall not be classified as an SME.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> In Section 3, Act XXXIV of 2004 on Small and Medium-sized Enterprises and the Support Provided to Such Enterprises</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> National regulations make a distinction between the documentation requirements for SMEs and MNEs. According to the Decree, documentation requirement do not refer to SMEs in Hungary.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/> No training materials available.</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b></p> |

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|       | <p>- in Section 132, 132/B, Act XCII of 2003 on the Rules of Taxation<br/>- <a href="http://www.nav.gov.hu">www.nav.gov.hu</a></p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>Ministry for National Economy (NGM)<br/>József nádor tér 2-4<br/>Budapest 1051 Hungary<br/>Contact person: Mr Gábor Laki, Head of division, Division of corporate income Tax and International Taxation<br/>E.mail: <a href="mailto:gabor.laki@ngm.gov.hu">gabor.laki@ngm.gov.hu</a></p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>Ms Anikó Réfi, Head of department<br/>Audit department, Large Taxpayers' Directorate, National Tax and Custom Office (NAV)<br/>Dob u. 75-81, 1077 Budapest, Hungary<br/>Tel.: +36-14613584, Fax: +3614613311<br/>E-mail: <a href="mailto:refi.aniko@nav.gov.hu">refi.aniko@nav.gov.hu</a></p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment MAP in connection with the Arbitration Convention:</b><br/>National Tax and Customs Office (NAV)<br/>Széchenyi u. 2.<br/>1054 Budapest, Hungary<br/>contact person: Ms Marianna Dávida, head of department, Audit department<br/>E-mail: <a href="mailto:control@nav.gov.hu">control@nav.gov.hu</a>; <a href="mailto:davida.marianna@nav.gov.hu">davida.marianna@nav.gov.hu</a></p> <p>Theoretical questions in connection with the Arbitration Convention and MAP in connection with the Double Taxation Convention:<br/>Ministry of National Economy (NGM)<br/>József nádor tér 2-4.<br/>1054 Budapest, Hungary</p> <p>contact persons:<br/>Mr Gabor Laki, E-mail: <a href="mailto:gabor.laki@ngm.gov.hu">gabor.laki@ngm.gov.hu</a><br/>Ms Erika Kéri, E-mail: <a href="mailto:erika.keri@ngm.gov.hu">erika.keri@ngm.gov.hu</a></p> <p><b>10. Website address(es)</b><br/>/</p> |
| Italy | <p><b>1. SME definition for general tax purposes</b><br/>There is no single general definition of small and medium enterprises for tax purposes.<br/>The most important definition can be inferred from the legislation concerning the Sector studies applying to small-sized businesses (and professionals), that is to say those businesses with total turnover/operating value/(professional fees) below EUR 5,164,569. Sector studies aim at identifying the actual</p>  |

operating conditions of enterprises and at determining proceeds and fees which, with a reasonably probability, may be attributed to taxpayers by detecting the structural characteristic of each specific economic activity through a systematic collection of fiscal information and data which characterize the activity and the economic context in which that activity is carried on.

In addition to this, Article 66 of the Italian Income Tax Consolidated Act (T.U.I.R.) (Presidential Decree no. 917 of 22 December 1986) and Article 18 of Presidential Decree no. 600 of 29 September 1973 provide for a simplified tax regime for “minor enterprises”, i.e. for those enterprises with revenues in the preceding year not exceeding EUR 309,874.14 if they carry on activities for the provision of services, or EUR 516,456.90 if they carry on different activities. Compared to the ordinary regime, these enterprises can adopt a simplified accounting and a different criterion to determine income.

Moreover, there are many rules that identify certain types of taxpayers for which simplified tax schemes are provided (see the regime for small-scale taxpayers).

## **2. Specific SME definition for transfer pricing purposes**

For the purposes of the Decision of the Commissioner of the Agenzia delle Entrate dated September 29, 2010 [provision of the documentation allowing to verify that transfer prices are consistent with the ALP], the taxpayers are qualified as small or medium-sized enterprises in the event their total turnover or revenue does not exceed the threshold of fifty million Euros. Notwithstanding this definition, the taxpayers do not fall within this definition if they control directly or indirectly at least one entity not qualified as a small or medium sized enterprise on the basis of the current decision.

## **3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular**

The decree of the Ministry for Productive Activities of 18 April 2005 (OJ n. 238 of 12 October 2005) updated the criteria for the identification of small and medium-sized enterprises according to Commission Recommendation 2003/361/EC of 6 May 2003. The decree provides guidelines for the definition of SMEs for the purpose of providing aid to productive activities.

Further information is available at [www.sviluppoeconomico.gov.it](http://www.sviluppoeconomico.gov.it).

For Transfer Pricing and SMEs, information is available on the above website. Nevertheless, it should be considered that, in the case of transfer pricing, there are no specific measures for SMEs, apart from the SMEs paragraphs in the Decision of the Commissioner of the Agenzia delle Entrate dated September 29, 2010.

Information on the APA procedure is available at the Agenzia delle Entrate website <http://www.agenziaentrate.gov.it/wps/portal/entrate/documentazione>. At this internet address, please click on “Ruling Internazionale”.

Information on TP documentation is available at the Agenzia delle Entrate website <http://www.agenziaentrate.gov.it/wps/portal/entrate/documentazione>. At this internet address, please click on “Fiscalità Internazionale” and then on “Transfer Pricing – Comunicazione di adozione degli oneri documentali”.

**4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained**

Apart for transfer pricing documentation, there are no specific measures for SMEs. As for APA, pre-audit, audit and dispute resolution provisions, general rules apply. Nevertheless, the Italian Tax Administration can provide support to SMEs requesting an APA. In addition to this, in the area of transfer pricing documentation, the following specific provisions provide for simplification for SMEs. With reference to the Decision of the Commissioner of the Agenzia delle Entrate dated September 29, 2010 [provision of documentation allowing to verify that the transfer prices are consistent with the ALP], small or medium-sized enterprises (total turnover or revenue does not exceed the threshold of fifty million Euros) are entitled not to update the documentation data with respect to the two taxable periods following the one the said documentation refers to, if the comparability analysis is based on publicly available information sources, and insofar as the relevant factors do not incur substantial changes during the above-mentioned taxable periods. Information on the APA procedure is available on the Agenzia delle Entrate website <http://www.agenziaentrate.gov.it/wps/portal/entrate/documentazione>. After reaching the internet address, you need to clic on Ruling Internazionale. Information on TP documentation is available on the Agenzia delle Entrate website <http://www.agenziaentrate.gov.it/wps/portal/entrate/documentazione>. At this internet address, please click on “Fiscalità Internazionale” and then on “Transfer Pricing – Comunicazione di adozione degli oneri documentali”.

**5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.**

There are no specific manuals for SMEs. However, there are transfer pricing circulars available to the general public, which also applies to SMEs.

**6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances**

Information on the APA procedure is available on the Agenzia delle Entrate website <http://www.agenziaentrate.gov.it/wps/portal/entrate/documentazione>. At this internet address, please click on “Ruling Internazionale”.

**7. Contact point for transfer pricing compliance issues**

The contact point is the local tax office competent for the Italian company.

**8. Contact point for Advanced Pricing Arrangements, clearances and rulings**

Agenzia delle Entrate  
 Direzione Centrale Accertamento  
 Settore Internazionale  
 Ufficio Ruling Internazionale  
 Via Cristoforo Colombo, 426 c/d – 00145 Rome  
 E-mail: [dc.acc.uri@agenziaentrate.it](mailto:dc.acc.uri@agenziaentrate.it)

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|         | <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/> Contact point for mutual agreement procedures under bilateral tax treaties or the EU Arbitration Convention:<br/> Mr Enrico Martino – Director<br/> Ministero dell’Economia e delle Finanze (Ministry of Economy and Finance)<br/> Dipartimento delle Finanze (Finance Department)<br/> Direzione Relazioni Internazionali (International Relations)<br/> Via Pastrengo 22 – 00185 Rome<br/> Tel.: +39 06 47604300-1-2<br/> Fax: +39 06 47603911<br/> E-mail: <a href="mailto:df.dri.segreteria@finanze.it">df.dri.segreteria@finanze.it</a></p> <p><b>10. Website address(es)</b><br/> <a href="http://www.finanze.gov.it">www.finanze.gov.it</a><br/> <a href="http://www.agenziaentrate.gov.it">www.agenziaentrate.gov.it</a></p>  |
| Ireland | <p><b>1. SME definition for general tax purposes</b><br/> No specific definition of SME for tax purposes.<br/> <del>SMEs are defined, subject to certain qualifications, by Commission Recommendation 2003/361/EC of 6 May 2003 (see Section 835E of the Taxes Consolidation Act 1997, as amended).</del></p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> <del>SMEs are defined, subject to certain qualifications, by Commission Recommendation 2003/361/EC of 6 May 2003 (see Section 835E of the Taxes Consolidation Act 1997, as amended). No specific definition for TP purposes.</del><br/> TP rules do not currently apply to SMEs as defined (see Section 835E of the Taxes Consolidation Act 1997, as amended).</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> <del>See information under point 2 above. No specific rules or practices for SMEs.</del></p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> See information under point <del>3-2</del> above.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/> See information under point <del>3-2</del> above.</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced</b></p> |



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|        | <p><b>Pricing Arrangements, rulings and clearances</b><br/> <u>Ireland does not have a system of advance rulings or clearances. Issues of concern may be discussed with the appropriate case manager in the first instance. Bilateral APAs may be possible. See information under point 3 above.</u></p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/> <u>The appropriate case manager should be contacted in the first instance. Fay Kearney</u><br/> <u>Office of the Revenue Commissioners</u><br/> <u>Corporate Business and International Division</u><br/> <u>Stamping Building</u><br/> <u>Dublin Castle</u><br/> <u>Dublin 2</u><br/> <u>Ireland</u><br/> <u>E-mail: <a href="mailto:fkearney@revenue.ie">fkearney@revenue.ie</a></u></p> <p><b>8. Contact point for Advanced Pricing Arrangements, <del>clearances and</del> rulings</b><br/> Helen O'Grady<br/> Office of the Revenue Commissioners<br/> Corporate Business and International Division<br/> Stamping Building<br/> Dublin Castle<br/> Dublin 2<br/> Ireland<br/> E-mail: <a href="mailto:hogrady@revenue.ie">hogrady@revenue.ie</a></p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment /CA in charge of Transfer Pricing MAPs</b><br/> Helen O'Grady<br/> Office of the Revenue Commissioners<br/> Corporate Business and International Division<br/> Stamping Building<br/> Dublin Castle<br/> Dublin 2<br/> Ireland<br/> E-mail: <a href="mailto:hogrady@revenue.ie">hogrady@revenue.ie</a></p> <p><b>10. Website address(es)</b><br/> <a href="http://www.revenue.ie">www.revenue.ie</a></p> |
| Latvia | <p><b>1. SME definition for general tax purposes</b><br/> The indicators and threshold included in EC recommendation 2003/361.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> No specific definition for TP purposes.</p>  |

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|  | <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> The Ministry of Economics is the responsible institution for Entrepreneurship, including SMEs policies. There are no specific regulations for SMEs with regards to transfer pricing.<br/> For further information please see <a href="http://www.em.gov.lv">www.em.gov.lv</a></p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> No specific rules or practices for SMEs.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/> N/A</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/> N/A</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/> State Revenue Service, Tax Board, Central Liaison Office, Smilsu street 1, Riga, LV 1978, Latvia, Tel.: (+371) 67028730.</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/> N/A</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/> State Revenue Service<br/> Tax Board<br/> Central Liaison Office<br/> Smilsu street 1<br/> Riga, LV<br/> 1978, Latvia<br/> Tel.: (+371) 67028730.</p> <p>Silvija Strausa<br/> Head of Direct Taxes Unit<br/> Central Liaison Office<br/> E-mail: <a href="mailto:silvija.strausa@vid.gov.lv">silvija.strausa@vid.gov.lv</a></p> <p>Valdis Ozoliņš<br/> Head of Central Liaison Office<br/> Tax Board<br/> 1 Smilsu street</p> |
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|           | <p>Riga, LV<br/>1978, Latvia<br/>+371 6 7028782<br/>E-mail: <a href="mailto:valdis.ozolins@vid.gov.lv">valdis.ozolins@vid.gov.lv</a></p> <p><b>10. Website address(es)</b><br/><a href="http://www.vid.gov.lv">www.vid.gov.lv</a></p>   |
| Lithuania | <p><b>1. SME definition for general tax purposes</b><br/>No specific definition of SME for tax purposes.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>There are no specific regulations for SMEs for general tax or transfer pricing purposes.</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>No specific rules or practices for SMEs.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>N/A</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>N/A</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>Transfer pricing team in Large Taxpayers Department<br/>State Tax Inspectorate under the Ministry of Finance of Lithuania<br/>15 Vasario 16-osios street, Vilnius, Lithuania<br/>Contact person:<br/>Vaide Riskute<br/>Senior Adviser of Large Taxpayers Department<br/>Tel.: +370 5 2687 847<br/>E-mail: <a href="mailto:V.Riskute@vmi.lt">V.Riskute@vmi.lt</a></p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>State Tax Inspectorate under the Ministry of Finance of Lithuania<br/>15 Vasario 16-osios street, Vilnius, Lithuania</p> |

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|            | <p>Contact person:<br/>Vaide Riskute<br/>Senior Adviser of Large Taxpayers Department<br/>Tel.: +370 5 2687 847<br/>E-mail: <a href="mailto:V.Riskute@vmi.lt">V.Riskute@vmi.lt</a></p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>In charge of MAP:<br/>State Tax Inspectorate under the Ministry of Finance<br/>15 Vasario 16-osios str.<br/>01514 Vilnius, Lithuania</p> <p><b>10. Website address(es)</b><br/><a href="http://www.vmi.lt">www.vmi.lt</a></p>   |
| Luxembourg | <p><b>1. SME definition for general tax purposes</b><br/>No specific definition of SME for tax purposes.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>For purposes other than related to tax: relevant EU definitions.<br/>For tax and TP purposes: N/A</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>N/A</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>N/A</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>N/A</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>Local tax office competent for the taxpayer's assessment.</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>Local tax office competent for the taxpayer's assessment.</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer</b></p> |

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|       | <p><b>pricing adjustment</b><br/>Designated competent authorities for the purposes of mutual agreement cases under the international tax treaties.</p> <p>Guy HEINTZ, Director of the direct tax administration<br/>Tel.: +352 40 800-2102</p> <p>Georges BRUCH, Head of the division of international relations of the direct tax administration<br/>Tel.: +352 40 800-2204, E-mail: <a href="mailto:georges.bruch@co.etat.lu">georges.bruch@co.etat.lu</a></p> <p>Paul ROLLER<br/>Tel.: +352 40 800-2206, E-mail: <a href="mailto:paul.roller@co.etat.lu">paul.roller@co.etat.lu</a></p> <p>Michel HOFFMANN<br/>Tel.: +352 40 800-2205, E-mail: <a href="mailto:michel.hoffmann@co.etat.lu">michel.hoffmann@co.etat.lu</a></p> <p>Designated competent authorities for the purposes of the arbitration procedure (convention 90/436/EEC of 23 July 1990):</p> <p>Guy HEINTZ, Director of the direct tax administration<br/>Tel.: +352 40 800-2102</p> <p>Georges BRUCH, Head of the division of international relations of the direct tax administration<br/>Tel.: +352 40 800-2204, E-mail: <a href="mailto:georges.bruch@co.etat.lu">georges.bruch@co.etat.lu</a></p> <p><b>10. Website address(es)</b><br/>Direct Tax Administration: <a href="http://www.impotsdirects.public.lu">http://www.impotsdirects.public.lu</a></p> |
| Malta | <p><b>1. SME definition for general tax purposes</b><br/>No definition of SMEs that applies to all income tax legislation in Malta. However, certain tax provisions relating to SMEs use the definition found in the Recommendation 2003/361/EC.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>N/A</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>No specific rules or practices for SMEs.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>N/A</p>   |

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|                 | <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>N/A</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>N/A</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>For Advance Rulings the contact person is:<br/>Aldo Farrugia<br/>Director, International Taxation<br/>International Tax Unit, MFSA, Attard, Malta<br/>Tel.: +356 21 44 11 55<br/>E-mail: <a href="mailto:aldo.farrugia@gov.mt">aldo.farrugia@gov.mt</a></p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>The following are the name and contact details of the national competent authority in charge of MAP:<br/>Aldo Farrugia<br/>Director (International Taxation Unit), Inland Revenue Department, Ministry of Finance the Economy and Investment<br/>International Tax Unit<br/>Inland Revenue Department<br/>c/o Malta Financial Services Authority Building<br/>Notabile Road<br/>Mriehel l/o Birkirkata, Malta<br/>Tel.: +356 2144 1155<br/>Fax: +356 2144 1197<br/>E-mail: <a href="mailto:vince.callus@gov.mt">vince.callus@gov.mt</a></p> <p><b>10. Website address(es)</b><br/>N/A</p> |
| The Netherlands | <p><b>1. SME definition for general tax purposes</b><br/>No definition of SME in the Corporate Income Tax Act.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>See information under point 2 above.</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>No specific rules or practices for SMEs.</p>   |

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|        | <p>However in the APA Decree (IFZ 2004/124M) it is mentioned that in some cases it could be disproportional burdensome for a small company to deliver comparables when they apply for an APA. This will be considered to be the case if the fiscal balance total is less than EUR 5 million and if this company has less than 50 employees (average). In these cases the small company can apply for assistance from the tax administration for a search for comparables.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>/</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>Mr. Niels Smetsers, Head APA team<br/>Tel.: +31 (0)10 290 5592<br/>E-mail: <a href="mailto:nat.smetsers@belastingdienst.nl">nat.smetsers@belastingdienst.nl</a><br/>Postbus 50960, 3007 BC Rotterdam</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>Mr. Pieterbas Plasman, Chair Coordination Group for Transfer Pricing of DTA<br/>Tel.: +31 (0)10 2905995<br/>E-mail: <a href="mailto:p.plasman@belastingdienst.nl">p.plasman@belastingdienst.nl</a><br/>Postbus 50960, 3007 BC Rotterdam</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>Mr. Niels Smetsers, Head APA team of DTA<br/>Tel.: +31 (0)10 290 5592<br/>E-mail: <a href="mailto:nat.smetsers@belastingdienst.nl">nat.smetsers@belastingdienst.nl</a><br/>Postbus 50960, 3007 BC Rotterdam</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>Mr. Harry Roodbeen<br/>Deputy Director for International Tax Policy and Legislation<br/>Ministry of Finance<br/>P.O. Box 20201, 2500 EE<br/>The Hague, The Netherlands<br/>Tel.: + 31 70 342 8195, 7425<br/>Fax: + 31 70 342 7989<br/>E-mail: <a href="mailto:h.g.roodbeen@minfin.nl">h.g.roodbeen@minfin.nl</a></p> <p><b>10. Website address(es)</b><br/><a href="http://www.rijksoverheid.nl/ministeries/fin">http://www.rijksoverheid.nl/ministeries/fin</a></p> |
| Poland | <b>1. SME definition for general tax purposes</b>   |

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|  | <p>Polish tax provisions do not stipulate one common definition for SME, Nevertheless, in CIT and PIT we do have specific definition for small taxpayer which takes into account following criteria:</p> <ul style="list-style-type: none"> <li>- annual revenue value of up to 1.200 000 EUR (inc. VAT) in previous tax year.</li> </ul> <p>In law system, precisely in Economic Freedom Act of 2 July 2004 (which regulates undertaking, running and closing businesses on the territory of Poland, as well as tasks of the public administration within this regard), exist also general definitions of micro, small and medium enterprises. The indicators and threshold included in EC recommendation 2003/361 in this extent apply accordingly.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>Economic Freedom Act of 2 July 2004 (Dz. U. 2004, Nr 173, poz. 1807), articles 104-109 – general definition</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>No specific rules or administrative practices specifically available for SMEs.<br/>For APA, audit and dispute resolution provisions, general rules apply – text of provisions may be obtained (in Polish language) in Polish Official Journal and at official website of Polish Ministry of Finance<br/><a href="http://www.mf.gov.pl">www.mf.gov.pl</a></p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>No specific materials available.</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>Text of provisions may be obtained (in Polish language) in Polish Official Journal and at official website of Polish Ministry of Finance: <a href="http://www.mf.gov.pl">www.mf.gov.pl</a>.</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>Ms Monika Laskowska<br/>Deputy Director of the Income Taxes Department<br/>Ministry of Finance<br/>Świętokrzyska 12 Str.<br/>00-915 Warsaw<br/>Tel.: +48 22 694 33 26, +48 22 694 38 69<br/>Fax: +48 22 694 33 31<br/>E-mail: <a href="mailto:Monika.Laskowska@mofnet.gov.pl">Monika.Laskowska@mofnet.gov.pl</a></p> |
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**8. Contact point for Advanced Pricing Arrangements, clearances and rulings**

Ms Ewa Adamiak  
 Director of the Income Taxes Department  
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Mr Jarosław Szatański  
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 Fax: +48 22 694 33 31  
 E-mail: [Jaroslaw.Szatanski@mofnet.gov.pl](mailto:Jaroslaw.Szatanski@mofnet.gov.pl)

**9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment**

Ms. Ewa Adamiak  
 Director of the Income Taxes Department  
 Ministry of Finance  
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 00-915 Warsaw  
 Tel.: +48 22 694 33 26, +48 22 694 33 29  
 Fax: +48 22 694 33 31  
 E-mail: [Ewa.Adamiak2@mofnet.gov.pl](mailto:Ewa.Adamiak2@mofnet.gov.pl)

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|          | <p>Ms. Monika Laskowska<br/>Deputy Director of the Income Taxes Department<br/>Ministry of Finance<br/>Świętokrzyska 12 Str.<br/>00-915 Warsaw<br/>Tel.: +48 22 694 33 26, +48 22 694 38 69<br/>Fax: +48 22 694 33 31<br/>E-mail: <a href="mailto:Monika.Laskowska@mofnet.gov.pl">Monika.Laskowska@mofnet.gov.pl</a></p> <p>Ms Maria Kalinowska<br/>Deputy Director of the Income Taxes Department<br/>Ministry of Finance<br/>Świętokrzyska 12 Str.<br/>00-915 Warsaw<br/>Tel.: +48 22 694 33 26, +48 22 694 33 40<br/>Fax: +48 22 694 33 31<br/>E-mail: <a href="mailto:Maria.Kalinowska@mofnet.gov.pl">Maria.Kalinowska@mofnet.gov.pl</a></p> <p>Mr Jarosław Szatański<br/>Deputy Director of the Income Taxes Department<br/>Ministry of Finance<br/>Świętokrzyska 12 Str.<br/>00-915 Warsaw<br/>Tel.: +48 22 694 33 26, +48 22 694 34 05<br/>Fax: +48 22 694 33 31<br/>E-mail: <a href="mailto:Jaroslaw.Szatanski@mofnet.gov.pl">Jaroslaw.Szatanski@mofnet.gov.pl</a></p> <p><b>10. Website address(es)</b><br/><a href="http://www.mf.gov.pl">www.mf.gov.pl</a></p> |
| Portugal | <p><b>1. SME definition for general tax purposes</b><br/>No general definition of SMEs for tax purposes.<br/>However, in specific cases, namely for some tax incentives directed to SMEs, the indicators and threshold included in the EC Recommendation 2003/361 are used.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for application of Transfer Pricing regulations, except for the documentation requirements.<br/>The regulations set out an exemption for enterprises whose turnover and other revenues in total were below EUR 3 000 000 in the previous year.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>There are no official publications or manuals on SMEs and transfer pricing in particular.</p>  |

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|         | <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>Portugal has no specific rules or administrative practice in relation to transfer pricing and SMEs, except for documentation requirements.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>There are no specific manuals or other kind of materials for SMEs.</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>Information on the APA procedure is available on the website of the Tax Administration: <a href="http://www.portaldasfinancas.gov.pt">www.portaldasfinancas.gov.pt</a></p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>Ms Maria Helena Martins<br/>Director of Corporate Income Tax (IRC)<br/>Av. Eng. Duarte Pacheco n° 28, 7° andar – 1099-013 Lisboa<br/>E-mail: <a href="mailto:dsirc@dgci.min-financas.pt">dsirc@dgci.min-financas.pt</a></p> <p><b>8. Contact point for Advanced Pricing Arrangement, clearances and rulings</b><br/>Directorate of the Tax Inspectorate (DSIT) – Tax Inspection of Large Companies Department – Transfer Pricing Team<br/>Avenida Duque de Ávila, 71, 4.º 1000-139 Lisboa<br/>E-mail: <a href="mailto:Dsit-dief2@dgci.min-financas.pt">Dsit-dief2@dgci.min-financas.pt</a><br/>Mr. João Paulo Morais Canedo (Director of the Tax Inspection of Large Companies Department)<br/>Mr. Luis Pedro Coelho Ramos (Tax Inspector. Coordinator of Transfer Pricing Team)</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>Teresa Gil, Directora de Serviços das Relações Internacionais<br/>Av. Eng. Duarte Pacheco n° 28, 4º andar – 1099-013 Lisboa<br/>E-mail: <a href="mailto:tmgil@dgci.min-financas.pt">tmgil@dgci.min-financas.pt</a><br/><br/>António Videira, Chefe de Divisão da Direcção de Serviços das Relações Internacionais, Av. Eng. Duarte Pacheco n° 28, 4º andar – 1099-013 Lisboa<br/>E-mail: <a href="mailto:asvideira@dgci.min-financas.pt">asvideira@dgci.min-financas.pt</a></p> <p><b>10. Website address(es)</b><br/><a href="http://www.portaldasfinancas.gov.pt">www.portaldasfinancas.gov.pt</a></p> |
| Romania | <b>1. SME definition for general tax purposes</b>   |

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|  | <p>The indicators and threshold included in EC recommendation 2003/361.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>About SMEs generally:<br/>a) Law no. 346/2004 regarding the setting up of SMEs, modified and republished<br/>b) Website of the Ministry of Economy and Business: <a href="http://www.mimmc.ro">http://www.mimmc.ro</a></p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>No specific rules or administrative practices specifically available for SMEs. General TP rules are available for both SMEs and large taxpayers, therefore SMEs can ask for APAs/advance rulings;<br/>In case of transfer pricing file, the documentation requirements are the same for SMEs and large tax payers.<br/>The only differentiating aspect between the two categories of tax payers refers to the fee to be paid for the issuing of an APA which is of 10.000 EUR in case of SMEs and 20.000 EUR for a large taxpayer.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>At present there are no training materials or likewise available for SMEs but information regarding transfer pricing regulations, advance pricing agreements and advance rulings can be found in the existing legislation available in the Official Journal (<a href="http://www.monitoruloficial.ro">www.monitoruloficial.ro</a>). See also information under point 6 below.</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>In the existing legislation:</p> <ul style="list-style-type: none"> <li>• Order no. 222/2008 of the President of the National Agency of Fiscal Administration;</li> <li>• Government decision no. 529/2007 on procedure for issuing advance rulings and advance pricing agreements;</li> <li>• Government ordinance no. 92/2003 on the Fiscal procedural code, modified and republished and</li> <li>• Law no. 571/2003 on the Fiscal Code modified and republished.</li> </ul> <p>Also, information may be obtained directly from the contact points on TP issues within the Romanian National Agency for Tax Administration (<a href="http://www.anaf.ro">www.anaf.ro</a>).</p> <p><b>7. Contact point for transfer pricing compliance issues</b></p> |
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Mr. Alin Irimia  
 Head of Transfer pricing unit  
 General directorate for the Coordination of tax audits  
 Romanian National Agency for Tax Administration  
 17 Apolodor Street, district 5, Bucharest  
 Tel.: +4 021 319 97 46  
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**8. Contact point for Advanced Pricing Arrangements, clearances and rulings**

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 Romanian National Agency for Tax Administration  
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 Tel.: +4 021 319 97 46  
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 E-mail: [alin.irimia@mfinante.ro](mailto:alin.irimia@mfinante.ro)

**9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment**

For MAP in connection with the Arbitration Convention:

Mr. Alin Irimia  
 Head of Transfer pricing unit  
 General directorate for the Coordination of tax audits  
 (all correspondence in this regard, authorized signatory)  
 Romanian National Agency for Tax Administration  
 17 Apolodor Street, district 5, Bucharest, Romania  
 Tel.: +4 021 319 97 46  
 Fax: +4 021 319 98 51  
 E-mail: [alin.irimia@mfinante.ro](mailto:alin.irimia@mfinante.ro)

Under Double Tax Agreements:

Mrs. Mihaela Davidovici (authorized signatory)  
 Deputy General Director  
 General Division for Direct Taxes Legislation  
 Ministry of Public Finance  
 17 Apolodor Street, sector 5, Bucharest  
 Tel./Fax: + 4021 312 59 79  
 E-mail: [mihaela.davidovici@mfinante.ro](mailto:mihaela.davidovici@mfinante.ro)

**10. Website address(es)**

[www.anaf.ro](http://www.anaf.ro)  
 Romanian National Agency for Tax Administration  
 17 Apolodor Street, district 5, Bucharest, Romania  
 Tel.: +4 021 319 97 46  
 Fax: +4 021 319 98 51

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|                 | <p><a href="http://www.mfp.ro">www.mfp.ro</a><br/> Ministry of Public Finance<br/> 17 Apolodor Street, sector 5, Bucharest<br/> Tel./Fax: + 4021 312 59 79</p>   |
| Slovak Republic | <p><b>1. SME definition for general tax purposes</b><br/> No specific definition of SME for tax purposes.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> No specific definition of SME for TP purpose. However, for the purposes of determining the requirements and scope of Transfer Pricing Documentation in the Slovak Republic, taxpayers are divided into two groups.</p> <p>1. Accounting units (taxpayers) that report a trading income and tax base in accordance with the Accounting Act, based on IAS/IFRS, that means:</p> <ul style="list-style-type: none"> <li>a) banks, asset management companies, insurance companies (except for health insurance companies), reinsurance companies, branches of foreign banks, foreign asset management companies, foreign insurance companies, foreign reinsurance companies and</li> <li>b) commercial companies which have fulfilled two of the following conditions: <ul style="list-style-type: none"> <li>(i) The average headcount more than 2 000 or/and</li> <li>(ii) Overall assets greater than EUR 165 969 594.40 or/and</li> <li>(iii) Annual turnover greater than EUR 165 969 594.40</li> </ul> </li> </ul> <p>The aforementioned taxpayers must keep so-called "general documentation" for the whole group of dependent persons, and, alongside this, "specific documentation" only for individual taxpayers.</p> <p>2. Other taxpayers must keep only so-called "simplified documentation" purpose of which is to provide documentary evidence of adherence to the arm's length principle in the controlled transactions that are carried out. This documentation must be produced only to the extent required by accounting regulations: specifically, as footnotes to the annual accounts.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> /</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> No specific rules or practices for SMEs.<br/> However as regards transfer pricing documentation there are simplified TPD requirements for entities which are not obliged to keep accounts in line with the international accounting standards (IAS).</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/> There are no training materials or technical manuals available.</p> |

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|          | <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/> - in Section 18 of the Income Tax Act No. 595/2003 Coll. as later amended;<br/> - information on the APA procedure in practice is available at the Tax Directorate of the Slovak Republic.</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/> At the Tax Directorate of the Slovak Republic:<br/> Silvia Karelová, <a href="mailto:silvia.karelova@drsr.sk">silvia.karelova@drsr.sk</a></p> <p>At the Ministry of Finance of the Slovak Republic (transfer pricing issues in general):<br/> Lucia Štofánová, <a href="mailto:lucia.stofanova@mfsr.sk">lucia.stofanova@mfsr.sk</a>.</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/> At the Tax Directorate of the Slovak Republic:<br/> Silvia Karelová, <a href="mailto:silvia.karelova@drsr.sk">silvia.karelova@drsr.sk</a></p> <p>At the Ministry of Finance of the Slovak Republic (transfer pricing issues in general):<br/> Lucia Štofánová, <a href="mailto:lucia.stofanova@mfsr.sk">lucia.stofanova@mfsr.sk</a>.</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/> The Competent authority in charge of MAP in the Slovak Republic is<br/> Ministry of Finance, Tax and Custom Section<br/> Stefanovicova 5, 817 82 Bratislava, Slovak Republic.</p> <p><b>10. Website address(es)</b><br/> <a href="http://www.finace.gov.sk">www.finace.gov.sk</a><br/> <a href="http://www.drsr.sk">www.drsr.sk</a></p> |
| Slovenia | <p><b>1. SME definition for general tax purposes</b><br/> There is no SME definition for tax purposes.</p> <p>However, the definition of the size of a company is defined in the Companies Act (Art. 55), the criterion defining what is a small, or medium sized company derives from the Fourth Council Directive:<br/> Small companies are companies which, on their balance sheet dates, do not exceed the limits of two of the following three criteria:</p> <ul style="list-style-type: none"> <li>- balance sheet total: EUR 4 400 000;</li> <li>- net turnover: EUR 8 800 000;</li> <li>- number of employees: 50.</li> </ul> <p>Companies are considered as medium-sized when the following criteria are met:</p> <ul style="list-style-type: none"> <li>- balance sheet total: EUR 17 500 000;</li> </ul>  |

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|  | <p>- net turnover: EUR 35 000 000;<br/>- number of employees: 250.</p> <p>The definition of a micro company is taken from the Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium - sized Enterprises (2003/361/EC):<br/>Companies are considered as Micro companies when:</p> <p>- balance sheet total: EUR 2 000 000;<br/>- net turnover: EUR 2 000 000;<br/>- number of employees: 10.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>General tax information can be found on the web pages of Tax Administration: <a href="http://www.durs.gov.si/si/">http://www.durs.gov.si/si/</a> and Ministry of finance: <a href="http://www.mf.gov.si/">http://www.mf.gov.si/</a>.</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/>No specific measures are related to transfer pricing for SMEs. SME are subjected to general Transfer pricing rules set in the Corporate Income Tax Act (CIT) and in the Rules on transfer pricing. There is a limit of 50.000 EUR of cumulative turnover with one related party serving as a threshold for companies when filling in the tax return. Secondly, the threshold limit of 50.000 EUR serves as one of the criteria being taken into account of when doing the risk assessment phase by a tax auditor.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>/</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>/</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>Tax Administration<br/>General Tax Office<br/>Šmartinska cesta 55<br/>PO Box 631<br/>SI-1001 Ljubljana<br/>Slovenia<br/>Tel.: +386 1 478 27 00<br/>Fax: +386 1 478 27 43</p> |
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|       | <p>E-mail: <a href="mailto:gp.durs-gdu(at)gov.si">gp.durs-gdu(at)gov.si</a><br/> Web page: <a href="http://www.durs.gov.si/en/">http://www.durs.gov.si/en/</a></p> <p><b>8. Contact point for Advanced Pricing Arrangement, clearances and rulings</b><br/> Tax Administration<br/> General Tax Office<br/> Šmartinska cesta 55<br/> PO Box 631<br/> SI-1001 Ljubljana<br/> Slovenia<br/> Tel.: +386 1 478 27 00<br/> Fax: +386 1 478 27 43<br/> E-mail: <a href="mailto:gp.durs-gdu(at)gov.si">gp.durs-gdu(at)gov.si</a><br/> Web page: <a href="http://www.durs.gov.si/en/">http://www.durs.gov.si/en/</a></p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/> Ministry of Finance<br/> Department for Tax and Customs Policy and Legislation<br/> Županciceva 3<br/> SI-1000 Ljubljana<br/> Slovenia<br/> Tel.: +386 1/369 6718<br/> Fax: +386 1/369 6719<br/> E-mail: <a href="mailto:gp.mf(at)gov.si">gp.mf(at)gov.si</a><br/> Web page: <a href="http://www.mf.gov.si/en/">http://www.mf.gov.si/en/</a></p> <p><b>10. Website address(es)</b><br/> <a href="http://www.mf.gov.si/">http://www.mf.gov.si/</a></p> |
| Spain | <p><b>1. SME definition for general tax purposes</b><br/> A company is considered as a SME when its global turnover has to be lower than 10 million EUR.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/> No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/> /</p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained</b><br/> SME have reduced documentation requirements. Furthermore, if the whole group can be considered as a SME, because the turnover of the whole group is less than 10 million EUR, then the group is not obliged to prepare a Master</p>  |

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|        | <p>File.</p> <p><b>5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.</b><br/>/</p> <p><b>6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances</b><br/>/</p> <p><b>7. Contact point for transfer pricing compliance issues</b><br/>/</p> <p><b>8. Contact point for Advanced Pricing Arrangements, clearances and rulings</b><br/>Mr. Felipe Rubio, Infanta Mercedes 37, Madrid 28016, Spain. International Taxation Central Unit, Audit Department, Spanish Tax Agency<br/><a href="mailto:feliperubio@correo.aeat.es">feliperubio@correo.aeat.es</a>.</p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b><br/>Competent Authority:<br/>Ms. Roser Samplon.- Subdirectora General de Tributación de no Residentes C/Alcalá, 5 / 28014 MADRID<br/>Tel.: (3491) 595 80 50 / Fax: (3491) 595 8630<br/>E-mail: <a href="mailto:no.residentes@tributos.minhac.es">no.residentes@tributos.minhac.es</a><br/>Organisation:<br/>MAP: General Directorate for Taxation with the cooperation from the Tax Office during the process, especially in TP MAP. - Bilateral MAP APA: General Directorate for Taxation and Tax Office - Unilateral APA: Tax Office</p> <p><b>10. Website address(es)</b><br/><a href="http://www.meh.es">www.meh.es</a><br/><a href="http://www.aeat.es">www.aeat.es</a></p> |
| Sweden | <p><b>1. SME definition for general tax purposes</b><br/>No specific definition of SMEs for general tax purposes.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>No specific definition for TP purposes.</p> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>There are no specific regulations for SMEs for general tax or transfer pricing purposes. However, transfer pricing documentation exceptions are applied to companies with transactions of minor value: the documentation may contain</p>   |

a simplified report. However, it is assumed that the simplified documentation rules will be applicable for many SMEs.

Detailed information about transfer pricing can be obtained on the Swedish Tax Agency's website ([www.skatteverket.se](http://www.skatteverket.se)):

<http://www.skatteverket.se/foretagorganisationer/skatter/internationellt/internprissattning.4.3dfca4f410f4fc63c8680005982.html>

**4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre-audit, audit and audit/post-audit dispute resolution and where further information might be obtained**

See information under point 3 above.

**5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.**

There are no training materials or likewise available, but information regarding transfer pricing regulations, Advance Pricing Agreements and Mutual Agreement Procedures can be found on the Swedish Tax Agency's website ([www.skatteverket.se](http://www.skatteverket.se)). See information under point 6 below.

**6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances**

Information regarding Advance Pricing Agreements can be obtained on the Swedish Tax Agency's website ([www.skatteverket.se](http://www.skatteverket.se))

<http://www.skatteverket.se/foretagorganisationer/skatter/internationellt/ansokanomprissattningsbesked.4.58d555751259e4d661680003946.html>

Information regarding Mutual Agreement Procedures for the elimination of double taxation can be obtained on the Swedish Tax Agency's website

([www.skatteverket.se](http://www.skatteverket.se))

<http://www.skatteverket.se/privat/skatter/arbeteinkomst/internationellt/dubbelbeskattningavrakning/undanrojandeavdubbelbeskattning.4.69ef368911e1304a625800011554.html>

**7. Contact point for transfer pricing compliance issues**

Roberth Glansberg, Tel.: +46 10 574 18 56

Börje Johansson, Tel.: +46 10 573 51 12

Oscar Good, Tel.: +46 10 573 50 51

Charlotte Slettenmark, Tel.: +46 10 574 24 21

Elsie Norberg, Tel.: +46 10 574 26 28

Jan-Olof Olin, Tel.: +46 10 574 62 04

Per Hagman, Tel.: +46 10 574 23 52

**8. Contact point for Advanced Pricing Arrangement, clearances and rulings**

The Swedish Tax Agency, Office of the Competent Authority, Legal Department, 171 94 Solna, Sweden.

Roland Gustavsson, Tax director, Tel.: +46 10 5748499

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|                | <p>E-mail: <a href="mailto:roland.gustavsson@skatteverket.se">roland.gustavsson@skatteverket.se</a></p> <p>Stefan Bergqvist, Senior Tax Adviser, Tel.: +46 10 5748275<br/>E-mail: <a href="mailto:stefan.bergqvist@skatteverket.se">stefan.bergqvist@skatteverket.se</a></p> <p>Elisabeth Bengtsson, Tax Economist, Tel.: +46 10 57 48531<br/>E-mail: <a href="mailto:elisabeth.bengtsson@skatteverket.se">elisabeth.bengtsson@skatteverket.se</a></p> <p>Per-Erik Kristiansson, Tax Lawyer, Tel.: +46 10 5748139<br/>E-mail: <a href="mailto:per-erik.kristiansson@skatteverket.se">per-erik.kristiansson@skatteverket.se</a></p> <p>Anette Borneus, Tax Economist, , Tel.: +46 10 574 1271<br/>E-mail: <a href="mailto:anette.borneus@skatteverket.se">anette.borneus@skatteverket.se</a></p> <p><b>9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment</b></p> <p>a) Roland Gustavsson, Tax Director, Swedish Tax Agency, Office of the Competent Authority, 171 94 Solna, Sweden, Tel.: +46 8 764 84 99, E-mail: <a href="mailto:roland.gustavsson@skatteverket.se">roland.gustavsson@skatteverket.se</a></p> <p>b) Stefan Bergqvist, Senior Tax Advisor, same address as above, Tel.: +46 8 764 82 65, E-mail: <a href="mailto:stefan.bergqvist@skatteverket.se">stefan.bergqvist@skatteverket.se</a></p> <p><b>10. Website address(es)</b></p> <p>/</p>   |
| United Kingdom | <p><b>1. SME definition for general tax purposes</b><br/>There is no specific definition of SMEs for general tax purposes.</p> <p><b>2. Specific SME definition for transfer pricing purposes</b><br/>For the purposes of the UK transfer pricing legislation SMEs are defined by Commission Recommendation 2003/361/EC of 6 May 2003.<br/>The Recommendation is followed in full, apart from 2 instances:</p> <ol style="list-style-type: none"> <li>1. Qualification as an SME will be determined solely by reference to the period for which a tax return is being made.</li> <li>2. The rights in the capacity as liquidator or administrator should not be taken into account when looking at partnership of linked enterprises. These rights would not extend to situations where arrangements with the official in question extend beyond that which is normal for the practice of their office.</li> </ol> <p><b>3. Where to find more detailed information about SMEs generally (including definitions) and SMEs and transfer pricing in particular</b><br/>For information about transfer pricing and SMEs please read the guidance in the International Manual published on the UK tax administration, (HM Revenue and Customs), website, <a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a>:<br/><a href="#">INTM432110 - Schedule 28AA: how it works - Exemptions: overview</a><br/><a href="#">INTM432112 - Schedule 28AA: how it works - Exemptions: small and medium sized enterprises</a></p> <p><b>4. What specific measures for SMEs are in place, for example: Advanced Pricing Arrangements, pre audit, audit and audit/post-audit dispute</b></p> |

**resolution and where further information might be obtained**

Legislation was enacted in 2004 to exempt transactions of micro, small and medium enterprises, (“SMEs”), from the UK’s transfer pricing legislation (Part 4 TIOPA 2010).

There are exceptions to the exemption:

- a) Where the enterprise elects for the transfer pricing legislation to apply. Such an election is irrevocable.
- b) Where the transactions of the UK enterprise are with a related enterprise in a territory with which the UK does not have a double taxation agreement with an appropriate non-discrimination article. A list of countries where the UK considers there is such an appropriate non-discrimination article is on the HMRC website at [INTM432112 - Schedule 28AA: how it works - Exemptions: small and medium sized enterprises](#).
- c) For medium-sized enterprises only, (not micro or small-sized enterprises), HM Revenue and Customs may give a transfer pricing notice that the transfer pricing legislation applies for a specified period. The notice can only be authorised by a designated HMRC officer. It is rare for such a notice to be given.

**5. Where information may be accessed about training materials that are available to SMEs, for example technical manuals, training manuals and events etc.**

Guidance on the UK’s legislation and practice is available in the International Manual at INTM430000 and following pages. Please see [International Manual: Main Contents](#). The manual is published on the HMRC website, [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

**6. Where information may be obtained about advanced certainty procedures in relation to a specific transaction(s) to include Advanced Pricing Arrangements, rulings and clearances**

The UK offers Advance Pricing Agreements, but not rulings and clearances. Further information is given at Statement of Practice 2/10 which can be found on page 329 of the attached document: <http://www.hmrc.gov.uk/practitioners/sop.pdf>.

**7. Contact point for transfer pricing compliance issues**

The HMRC Client Relationship Manager for the business, or if one has not been appointed, please contact Business International, H.M. Revenue and Customs, 100 Parliament St. (3E:07), London, UK SW1A 2BQ  
E-mail: [mailbox.transferpricinggroup@hmrc.gsi.gov.uk](mailto:mailbox.transferpricinggroup@hmrc.gsi.gov.uk)

**8. Contact point for Advance Pricing Agreements:**

APA Coordinator, H.M. Revenue and Customs, 100 Parliament St. (3C:18), London, UK SW1A 2BQ  
E-mail: [mailbox.transferpricinggroup@hmrc.gsi.gov.uk](mailto:mailbox.transferpricinggroup@hmrc.gsi.gov.uk)

**9. Contact point to claim relief from double tax as a result of a transfer pricing adjustment:**

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|  | Business International, H.M. Revenue and Customs, 100 Parliament St.<br>(3E:07), London, UK SW1A 2BQ<br>E-mail: <a href="mailto:mailbox.transferpricinggroup@hmrc.gsi.gov.uk">mailbox.transferpricinggroup@hmrc.gsi.gov.uk</a><br><br><b>10. Website address(es):</b><br><a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a> |
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**EU SME definition:**

In Recommendation of 2003/361/EC (OJ L124 20 May 2003) an SME is defined by reference to an overall threshold which takes into account the enterprise to be defined and certain attributable interests the enterprise to be defined holds in other enterprises.

The overall threshold is:

The category of micro, small and medium-sized enterprises (SMEs) is made up of enterprises:

which employ fewer than 250 persons AND

which have an annual turnover not exceeding 50 million EUR, AND/OR

an annual balance sheet total not exceeding 43 million EUR.

Within this overall threshold there are sub classifications as follows:

|              | Headcount in annual working units | Annual turnover | Annual balance sheet total |
|--------------|-----------------------------------|-----------------|----------------------------|
| Medium-sized | <250                              | <= € 50 million | <= € 43 million            |
| Small        | <50                               | <= € 10 million | <= € 10 million            |
| Micro        | <10                               | <= € 2 million  | <= € 2 million             |