

NETHERLANDS

SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

No.

2. Do you have a single definition of SME that applies for most direct tax purposes?

No (SME is not defined in the Corporate Income Tax Act).

3. Do you apply a specific SME definition for transfer pricing purposes?

No. In the Netherlands Article 8b of the Corporate Income Tax Act includes the arm's length principle and the documentation requirements. Documentation requirements are proportionate with the complexity and size of the transactions.

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

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 € 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.

5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

No

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

Yes, we do have general information available in Dutch and English (summary) on certainty in advance on transfer pricing issues, this information is also relevant for SMEs.

In English: <http://www.government.nl/issues/taxation/tax-treaties-and-apa-atr-policy>

In Dutch: <http://www.rijksoverheid.nl/onderwerpen/belastingen-internationaal/apa-atr-beleid>

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

No. Within the Dutch Tax Administration treatment of all transfer pricing cases is coordinated by the Coordination Group for Transfer Pricing.

8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

Yes, we do have a general contact point, which is also available for SMEs. Requests for APAs are dealt with by the Rijnmond office of the Tax and Customs Administration. No fee is charged. No distinction is made between SMEs and other taxpayers except for assistance with search for comparables. See reply to Q4.

9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

Yes, we do have a general contact point, which is also available for SMEs. Requests can be filed at:

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Directie Internationale Fiscale Zaken
Postbus 20201
2500 EE Den Haag