

CZECH REPUBLIC

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?

The Czech Republic has no specific definition of SMEs in its tax legislation at all. However, there is "Specialised Financial Office" in the Czech Republic which administrates tax subjects with turnover above 2 mld. CZK (80 mil. €), so called "Large Business Tax Subjects". All others could be SMEs. But, as mentioned above, there are no different tax rules between both categories.

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

N.A.

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

N.A.

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?

N.A.

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?

N.A.

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?

N.A.

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

N.A.

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

N.A.

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?

N.A.