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ACCOUNTING SERVICES · TAX · TAX ADVISORY · AUDIT

# Transfer Pricing

Effective Financial management



The obligation to submit a transfer pricing file burdens companies operating in Greece for their transactions (purchases, sales, provision and receipt of services, royalties etc.) with related companies, as these are determined in article 42e Law 2190/1920 (majority of capital or voting rights or possibility to influence or exercise control.).

Based on our experience we list below a few of the most serious concerns of our clients

### Our Services:

- The companies that are obliged to file the list of transfer pricing transactions and the documentation of the relevant prices.
- The type of file that is needed to submit (Greek or basic) and the information that should contain.
- Information obtained from similar files of others subsidiaries abroad.
- Explanation of the arm's length principle.
- On which transfer pricing method should be based each transaction type.
- Documentation of each transaction type.
- Data for the benchmark analysis.
- Obligations that arise in a case of an invitation by the Ministry of Development.
- Actions being done earlier.
- Data required for the preparation of the TP file.
- Keeping the files up-to-date.