

OECD releases third batch of transfer pricing country profiles

28/02/2022 – The OECD has released the third batch of 2021/2022 updates to the transfer pricing country profiles, reflecting the current transfer pricing legislation and practices of 28 jurisdictions.

The updated [country profiles](#) add new information on countries' legislations and practices regarding the transfer pricing aspects of financial transactions and the application of the Authorised OECD Approach (AOA) on the attribution of profits to permanent establishments. In addition, the country profiles reflect updated information on a number of transfer pricing aspects such as methods, comparability, intra-group services, cost contribution agreements, transfer pricing documentation and administrative approaches to prevent and resolve disputes.

In [August](#) and [December](#) 2021, the OECD had released the first and second batches of updated transfer pricing country profiles. With this third batch, the profiles for Brazil, Canada, Chile, China, Croatia, Dominican Republic, Estonia, Finland, Greece, Hungary, Israel, Korea, Liechtenstein, Lithuania, Luxembourg, Malta, Panama, Portugal, Slovenia, the United Kingdom, Uruguay and the United States have been updated, and 6 new country profiles from OECD/G20 Inclusive Framework on BEPS Members (Honduras, Iceland, Jamaica, Papua New Guinea, Senegal and Ukraine) were added, bringing the total number of countries covered to 91.

The OECD will continue to update existing transfer pricing country profiles to include new jurisdictions as changes in legislation or practice are submitted to the OECD Secretariat.

To access the latest transfer pricing country profiles, visit: <https://oe.cd/transfer-pricing-country-profiles>

Media queries should be directed to [Manuel de los Santos](#), Acting Head of the Transfer Pricing Unit in the OECD Centre for Tax Policy and Administration (+33 1 45 24 91 42) or to ctp.communications@oecd.org.