



SGH Centre for Analysis
and Studies of Taxation

Transfer Pricing Insights Into Current Landscape

Polish –German perspectives

WIN CASP TAX WEBINAR
24th March 2021

casp.sgh.waw.pl
ifa.org.pl

Panelists:



Ms. Eleonore Kaluza
Federal Ministry of Finance
Germany



Dr. Martin Lagarden, MBA
Henkel Group, Germany



Mr. Steffen Scholze
Federal Ministry of Finance
Germany



Ms. Patrycja Brzostowska
Zalando SE, Germany

Panelists:



Mr. Manuel de los Santos Poveda
Centre for Tax Policy and Administration, OECD



Dr hab. Prof. SGH Marcin Jamroży
Ministry of Finance, Poland



Ms. Helena Radzięciak
Ministry of Finance, Poland



Mr. Konrad Szpadzik
Ministry of Finance, Poland



Ms. Izabela Golińska
Merck Group, Poland

Panel I: TP implications of the COVID-19 pandemic



Dr Monika Laskowska

CASP, Warsaw School of Economics



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Panel II: Tax Certainty in Uncertain Times



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Mr. Konrad Szpadzik
Ministry of Finance, Poland



Dr. Joanna Koronkiewicz
WIN Poland

Organisational frame

- All Participants are on mute and in non-video mode
- Recording and slides
- Technical issues through Chat – Wojciech Niedźwiedzki
- 5-minute Q&A session after each Panel – Steffi Balzerkiewicz
- Secretary: Dr. Alicja Majdańska
- Feedback – win.ifa.poland@gmail.com

Panel I: TP implications of the COVID-19 pandemic



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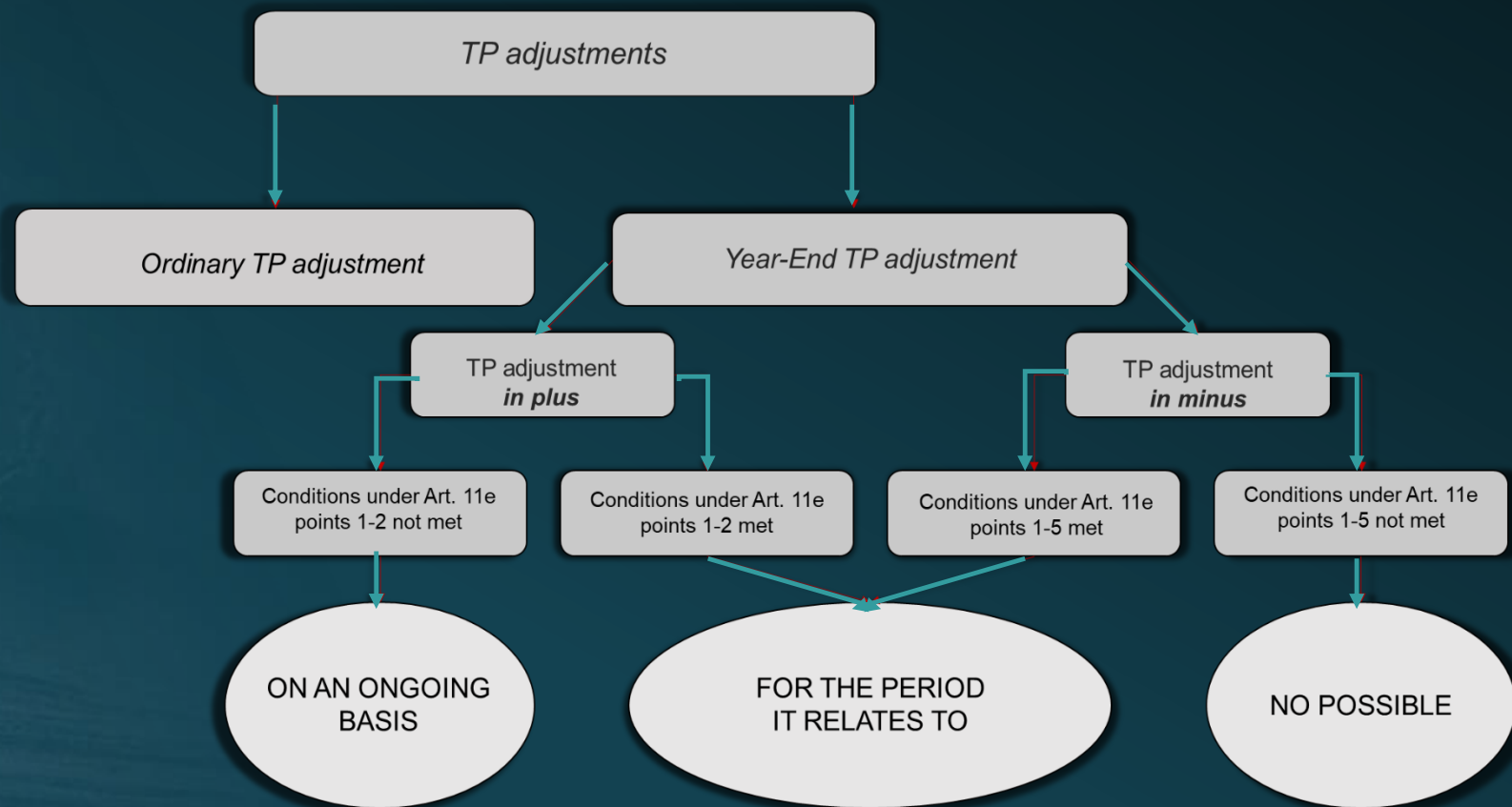
Ministry of Finance, Poland



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Transfer pricing adjustments



Panel II: Tax Certainty in Uncertain Times



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WIN Poland

- OECD Agenda
- EU Action Plan



- Taxpayer's perspective
- Tax administration's perspective



MAP statistics for TP cases

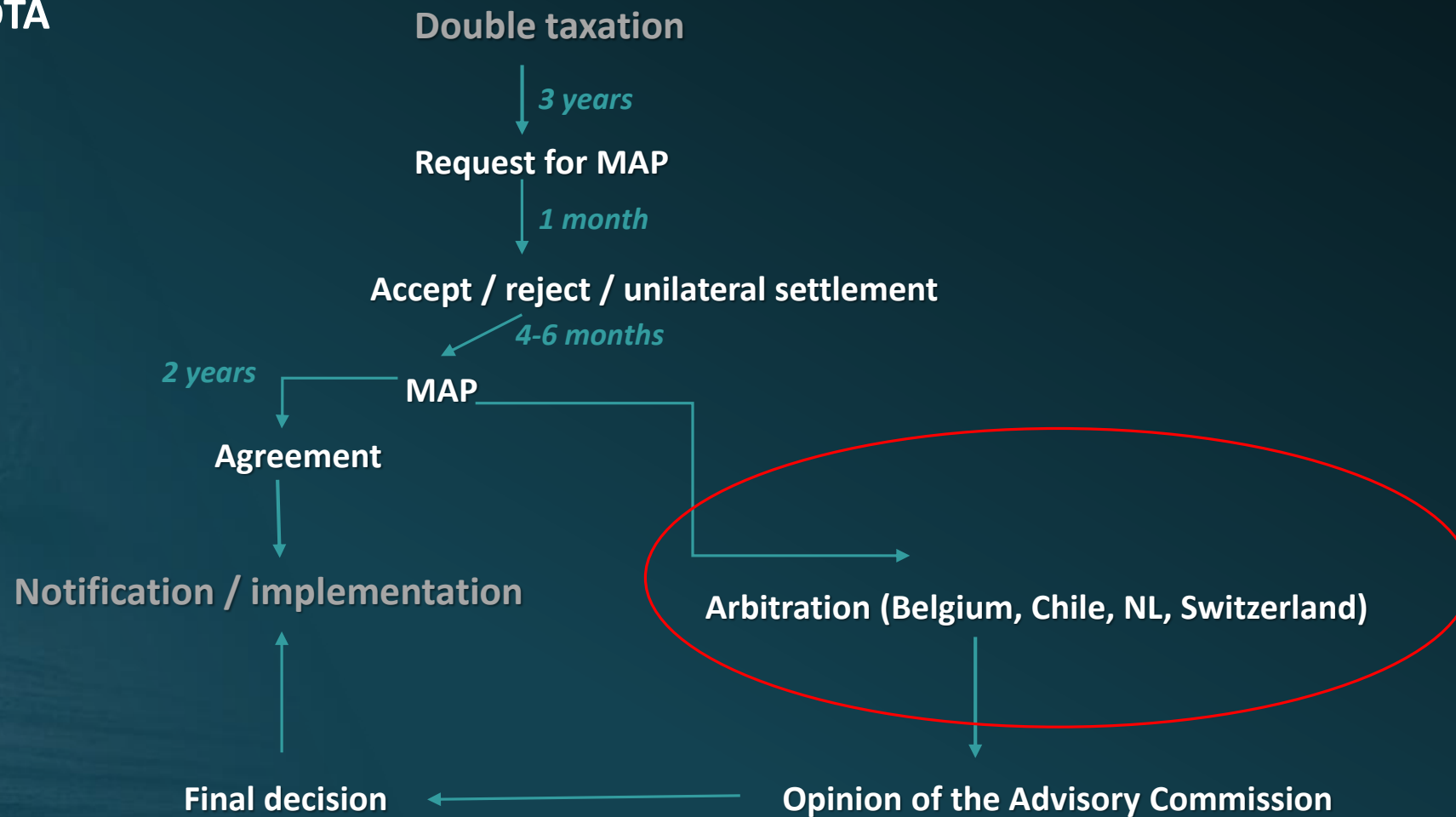
	TP MAPs requested	TP MAPs closed	PE MAPs requested	CA meetings
All (21 countries)	141	69	12	10
Germany	40	22	8	5

- Primary adjustment
 - Germany – 35 cases
 - Poland – 5 cases

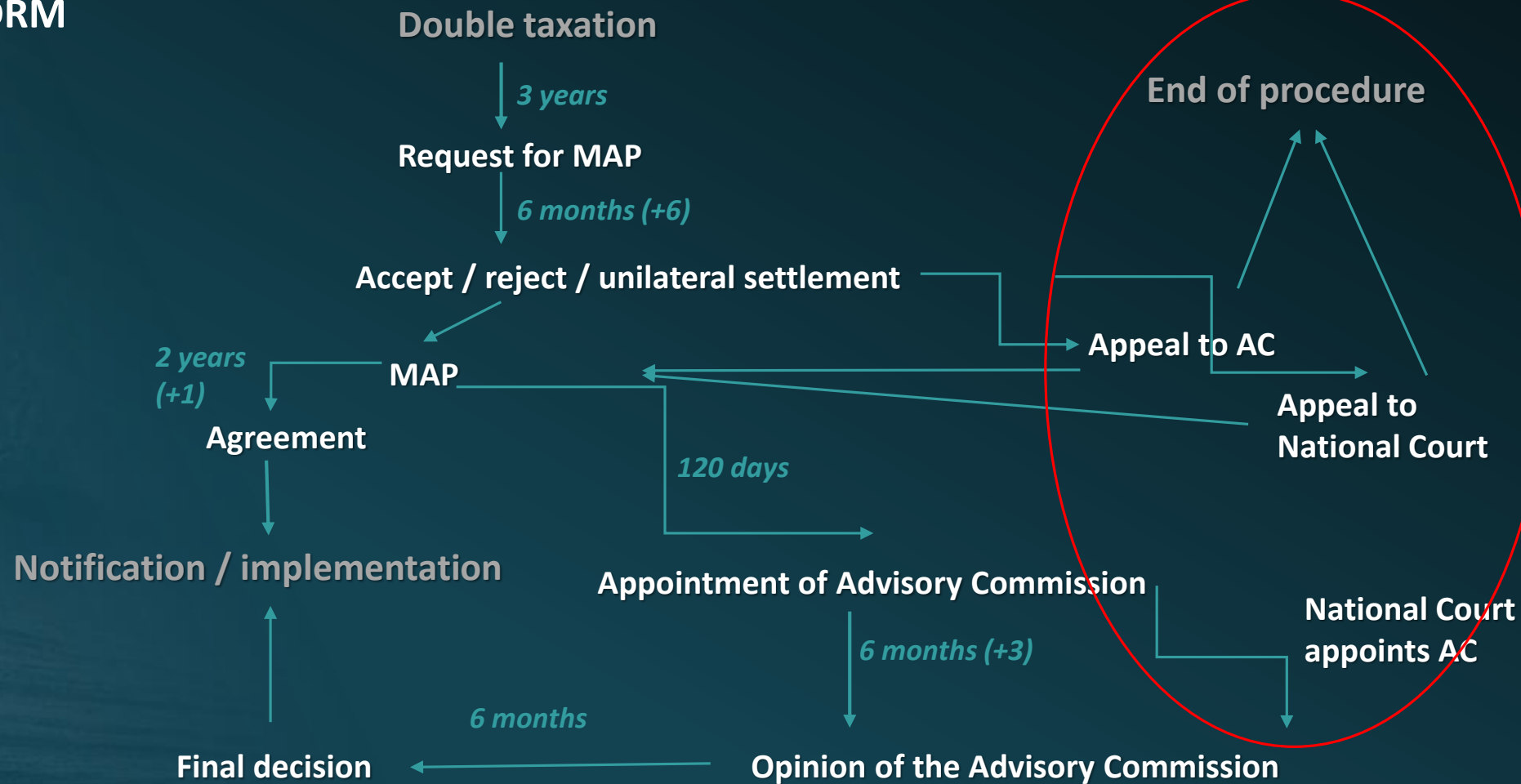
Mutual agreement procedure under AC



Mutual agreement procedure under DTA



Mutual agreement procedure under DRM



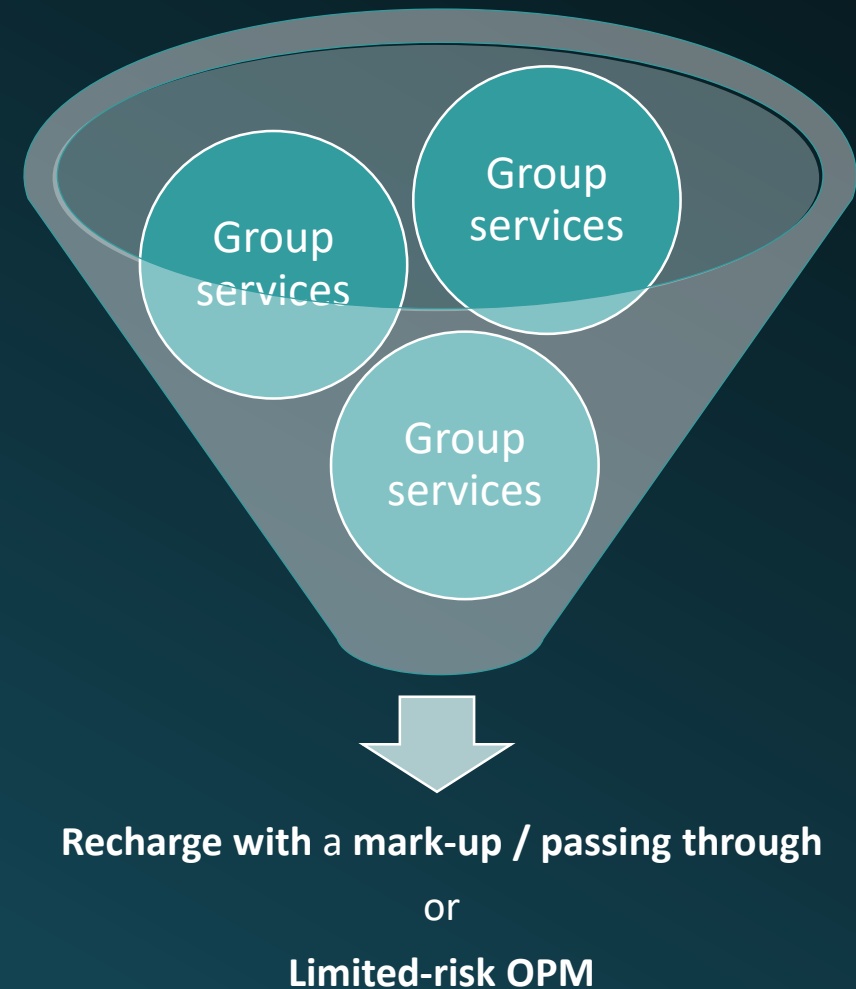
- Taxpayer's perspective
- Tax administration's perspective



Tax deductibility

Intangible services

- anti-BEPS national limit for intangible services
- escape gates:
 - out-of-scope services or
 - direct costs to goods/services sold or
 - APA
- issues:
 - what does APA cover
 - benefit test
 - is APA still advanced
 - is tax deductibility guaranteed



APA statistics since 2006

	APAs concluded	APAs pending	Average time to conclude APA (months) *
unilateral	76	398	12
bilateral	20	30	31
multilateral	2	1	35

*based on 88 APAs concluded since 2006 till 2020

- Pending bilateral cases
 - Germany – 13 cases

Source: Ministry of Finance, Poland



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The End (to be continued)

**Vielen Dank für Ihre
Aufmerksamkeit**

Dziękujemy Państwu za uwagę

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