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**Annex A**

**Publicly available information in the area of transfer pricing**

<b>The Netherlands</b>	
<b>Nature of information</b>	<b>Source of information</b>
<ol style="list-style-type: none"> <li>1. Codification of Arm's Length Principle in article 8b in Corporate Income Tax Act 1969.</li> <li>2. Procedure for dealing with requests for advance certainty in respect of transfer prices in cross-border transactions (advance pricing agreements) in IFZ 2001/292.</li> <li>3. Policy in respect of entities providing intra-group financial services without a real economic presence in the Netherlands; no advance certainty, exchange of information and limited opportunities for crediting withholding tax in IFZ 2001/294.</li> <li>4. Transfer prices, the application of the arm's length principle and the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (OECD Guidelines) in IFZ 2001/295.</li> </ol>	<p>All information is available on <a href="http://www.minfin.nl">www.minfin.nl</a></p>