



TP case

22 APRIL 2021

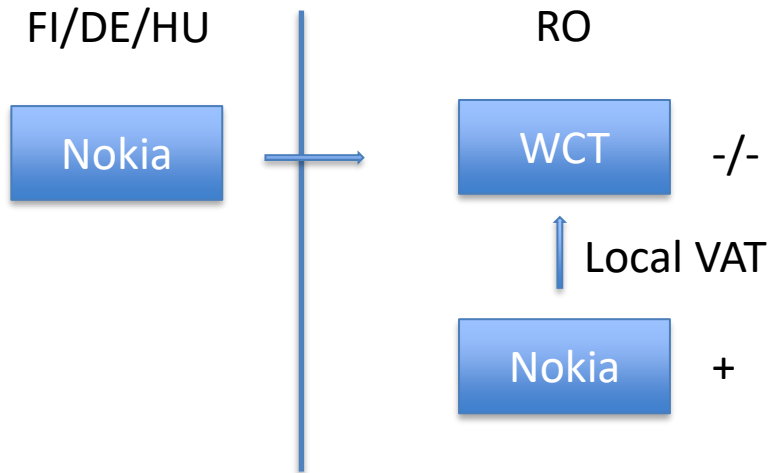
Transfer pricing

- Adjustments
 - Voluntary (CIT return only)
 - Compulsory (CIT return only)
 - CPA insist on invoice



Transfer Pricing

- World Comm Trading (C-684/18)





Final



- DISCUSSION
 - Adjustment
 - Compulsory
 - Voluntary
 - Invoice
 - VAT AS ADDITIONAL DAMAGE POSSIBLE

