



Clarifications issued on transfer pricing adjustments

Country - Italy

Submission Date - 18/01/2019

Ruling Answer No. 60/2018 was published and clarified that transfer pricing adjustments may be subject to VAT when the following conditions are met:

- There is a consideration;
- The specific supply of goods or services to which the consideration refers to is identified; and
- There is a direct link between the consideration and the supply of goods.

We remain at your disposal if you wish further information or analysis.