

LUXEMBOURG

SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

No dedicated website for SMEs.

2. Do you have a single definition of SME that applies for most direct tax purposes?

There is no specific definition.

3. Do you apply a specific SME definition for transfer pricing purposes?

No specific definition for TP purposes.

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

N/A

5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

N/A

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

N/A

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

Local tax offices are competent. Technical assistance is provided by the Economic Division at the Directorate General of the Direct Tax Authority.

8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

Local tax offices are competent. Technical assistance is provided by the Economic Division at the Directorate General of the Direct Tax Authority.

9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

Designated competent authorities for the purposes of mutual agreement cases under the international tax treaties:

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