LAWP

STUDIO LEGALE E TRIBUTARIO

Transfer pricing litigation

Legal assistance in a tax litigation and in the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (90/436/EEC)

2016-2018

The Firm provided legal assistance to an Italian company distributing automation components, controlled by a parent company resident in another EU Member State, in a tax litigation against a tax verification notice concerning the determination of the transfer price for intra-group transactions.

The tax agency particularly argued the suitability of the method adopted by the company to determine the sales normal value in the intra-group transactions.

The Firm primarily challenged, during the trial, the unsuitability of the method adopted by the tax agency and the critical profiles of the relevant verification notice.

During the lawsuit, the Firm also successful presented – on behalf of the Italian company – the administrative application for the opening of the procedure provided by Convention 90/436/EEC, in order to resolve the double taxation through a friendly solution between the Member States of the Union, after the trial suspension.

Practice Areas

Tax litigation

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