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Germany: Changes to transfer pricing documentation requirements effective January 1, 2025 The Fourth Bureaucracy Relief Act, passed in October 2024, introduced the following changes to transfer pricing documentation requirements in Germany effective January 1, 2025: Transfer pricing documentation must be submitted within 30 days of receiving a tax audit notification, or at any time upon request by the tax authority (whether during the course of a tax audit or not). Previously such documentation was required to be submitted within 60 days and only upon request during the course of a tax audit. A new “transaction matrix” is required as the core component of transfer pricing documentation. Direct Tax Vivad Se Vishwas Scheme, 2024: Extension of due date for determining amount payable as per Column (3) of Table spe.....