

Transfer Pricing Country Profile
(to be posted on the OECD Internet site www.oecd.org/ctp/tp/countryprofiles)

Name of Country: Ireland Date of profile: September 2012

1. Reference to the Arm's Length Principle

Section 835C of the Taxes Consolidation Act 1997 (as inserted by Section 42 of the [Finance Act 2010](#)).

The Taxes Consolidation Act 1997 (and Finance Acts amending that Act) may be accessed on [Irish Statute Book](#).

2. Reference to the OECD Transfer Pricing Guidelines (if any)

Section 835D of the Taxes Consolidation Act 1997 (as inserted by Section 42 of the [Finance Act 2010](#)).

3. Definition of related parties

Section 835B of the Taxes Consolidation Act 1997 (as inserted by Section 42 of the [Finance Act 2010](#)).

4. Transfer pricing methods

Section 835D of the Taxes Consolidation Act 1997 (as inserted by Section 42 of the [Finance Act 2010](#)).

5. Transfer pricing documentation requirements

Section 835F of the Taxes Consolidation Act 1997 (as inserted by Section 42 of the [Finance Act 2010](#)).

See also [Revenue e-brief No. 41/10](#).

6. Specific transfer pricing audit procedures and / or specific transfer pricing penalties

None

7. Relevant regulations on Advance Pricing Arrangements

None

8. Link to relevant Government Internet sites

<http://www.revenue.ie/>

9. Other relevant information

The competent authority for transfer pricing MAPs/APAs is the: Director, International Tax Branch, Corporate Business and International Division, Office of the Revenue Commissioners, Stamping Building, Dublin Castle, Dublin 2, Ireland.

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