



Council of the
European Union

Brussels, 13 September 2023
(OR. en)

12954/23
ADD 1

Interinstitutional File:
2023/0322(CNS)

ECOFIN 869
FISC 190

PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	13 September 2023
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2023) 529 final
Subject:	ANNEX to the proposal for a Council Directive on transfer pricing [...]

Delegations will find attached document COM(2023) 529 final.

Encl.: COM(2023) 529 final



EUROPEAN
COMMISSION

Strasbourg, 12.9.2023
COM(2023) 529 final

ANNEX 1

ANNEX

to the proposal for a Council Directive

on transfer pricing

[...]

ANNEX

OECD TRANSFER PRICING GUIDELINES

[OCED Transfer Pricing Guidelines](#)