



INLAND REVENUE DEPARTMENT Notice to the Taxpayers

Submission of Transfer Pricing (TP) Documentations of Master File and CbCR in Relation to the Return of Income Year of Assessment 2019/2020

Considering the prevailing COVID19 pandemic in the country and the multiple requests made by the stakeholders to the Ministry of Finance, the requirements to submit the TP documentations of Master Files and Country Report (CbCR) for the Year of Assessment 2019/2020, in terms of Regulations of the TP Gazette No 2104/4 dated December 31, 2018 are to be commenced from the year of assessment 2020/2021, subject to the formal approval from the Ministry of Finance.

Accordingly, new TP Gazette is to be published incorporating necessary changes including the amendments mentioned above.

Commissioner General of Inland Revenue



TAXES - FOR A BETTER FUTURE