

By PwC Deutschland | 10. Juni 2026

OECD: Public consultation on Transfer Pricing Guidelines

The OECD Committee on Fiscal Affairs has been working to update and modernize the existing provisions of selected chapters in the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations which provides guidance on intra-group services. On 1 June 2026 a public consultation on proposed revisions to Chapter VII of the OECD Transfer Pricing Guidelines was launched.

The primary objective of this work is to ensure alignment between the guidance on intra group services and the foundational principles in Chapters I, II and III of the OECD Transfer Pricing Guidelines. The revisions also seek to further enhance clarity and provide practical illustrations through the inclusion of new examples. It addresses documentation requirements, retains the simplified approach for low value-adding intra-group services and introduces 21 new practical examples. The revisions are not intended to change the general principles underlying the transfer pricing analysis of intra-group services.

The draft includes several specific questions for public commentators on matters for which input will be particularly valuable to the OECD in advancing its work. Interested parties are therefore invited to submit their comments on this discussion draft by Wednesday, 22 July 2026.

More details on this issue with a link to the full discussion draft (PUBLIC CONSULTATION DOCUMENT) to be found [here](#).

Schlagwörter

OECD Transfer pricing