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# TP Perspectives: New "Administrative Principles Transfer Pricing - Principles for the Adjustment of Income Pursuant to Section 1 of the External Tax Relations Act

**On 6 June 2023, the Federal Ministry of Finance published its new principles for the correction of income pursuant to Section 1 External Tax Relations Act on its website. These are to be applied to all open cases with immediate effect. Only the chapter on relocation of functions is applicable to cases that are realised after 31 December 2021.**

Read more in our [Newsflash](#).

### **Keywords**

[Federal Ministry of Finance](#), [Transfer Pricing Guidelines](#), [transfer pricing adjustment](#)