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November 2016

Transfer Pricing: Additional record keeping requirements notice finalised

The South African Revenue Service has published the final notice regarding additional transfer pricing documentation requirements on Friday, 28 October 2016.

The additional record keeping requirements, stipulated in the notice, apply to companies with cross-border connected party transactions exceeding R100 million. Should the R100 million threshold be met, the additional record keeping requirements are applicable to all transactions exceeding R5 million.

The notice applies in respect of years of assessment commencing on or after 1 October 2016, ie companies with a financial year ending on or after 30 September 2017.

The final notice can be accessed [here](#).

Please contact our team of transfer pricing specialists if you have any questions regarding the notice or require assistance.

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