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## EY Tax and Legal Practice International Taxation News

# Cabinet of Ministers of Ukraine has adopted the list of legal forms for transfer pricing purposes

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For the purposes of complying with the para. 39.2.1.1, subpara. "r" of the Tax Code of Ukraine, the Cabinet of Ministers of Ukraine has adopted the [Decree No. 480](#) as of 4 July 2017 approving the list of legal forms of non-resident entities that do not pay income tax (corporate tax), including the tax on income received outside the state of their registration, and/or are not the tax residents in the state where they are registered as legal entities (the "List").

In the table below you may find states and legal forms included in the List.

Under the Law of Ukraine "On Amendments to the Tax Code of Ukraine (on improvement of the investment climate in Ukraine)" No. 1797 as of 21 December 2016 transactions are also controlled with non-resident entities that do not pay income tax (corporate tax), including tax on income received outside the state of their registration, and/or are not the tax residents in the state where they are registered as legal entities.

The aforementioned transactions fall under the transfer pricing control as of the date of the List entering into force. The calculation of threshold for the transactions with each counterparty is based on full 2017 calendar year reporting figures.

Transactions are not subject to transfer pricing control if a non-resident entity with its legal form included in the List has paid taxes on income (corporate tax) in the reporting year, and other criteria are not met. Currently, the rules for confirming income (corporate) tax payment by such non-resident counterparty are not prescribed.

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We will continue monitoring the developments and will inform you of further significant changes.

State	Legal Form		
	According to the State of Registry / Transliteration	Abbreviation	In English
1. Australia	▶ General Partnership	GP	▶ General Partnership
	▶ Limited Partnership	LP	▶ Limited Partnership
2. Austria	▶ Offene Handelsgesellschaft	OHG	▶ General Partnership
	▶ Offene Erwerbsgesellschaft	OEG	▶ General Commercial Partnership
	▶ Kommanditgesellschaft	KG	▶ Limited Partnership
	▶ Kommandit Erwerbsgesellschaft	KEG	▶ Limited Commercial Partnership
	▶ Gesellschaft nach bürgerlichem Recht	GesnbR	▶ Civil Law Partnership
3. Belgium	▶ Société en Nom Collectif, Vennootschap Onder Firma	SNC, VOF	▶ General Partnership
4. United Kingdom	▶ Partnership (Ordinary Partnership)		▶ Partnership (Ordinary Partnership)
	▶ Limited Partnership	LP	▶ Limited Partnership
	▶ Limited Liability Partnership	LLP	▶ Limited Liability Partnership
5. Denmark	▶ Skat Interessentskab		▶ General Partnership
	▶ Interessentskab	I/S	▶ General Partnership, owned shipping firm
	▶ Kommanditselskab	K/S	▶ Limited Partnership
	▶ Udloddende investeringsforening		▶ Distributing Investment Fund
6. Estonia	▶ Lepinguline investeerimisfond		▶ Investment Fund
7. Israel	▶ שותפות כללית	GP	▶ General Partnership
	▶ שותפות מוגבלת	LP	▶ Limited Partnership
8. Italy	▶ Società in Nome Collettivo	S.N.C.	▶ General Partnership
	▶ Società in Accomandita Semplice	LP	▶ Limited Partnership
9. Canada	▶ General Partnership	GP	▶ General Partnership
	▶ Limited Partnership	LP	▶ Limited Partnership
	▶ Trust		▶ Trust
	▶ Extra Provincial Corporation	EPC	▶ Extra Provincial Corporation
10. Republic of Korea	▶ Johap		▶ General Partnership
	▶ Hapja johap		▶ Limited Partnership
	▶ Hapja hoesa		▶ Limited Partnership Company
	▶ Hapsung hoesa		▶ Unlimited Partnership Company
	▶ Ikmyung johap		▶ Hidden Partnership

State	Legal Form		
	According to the State of Registry / Transliteration	Abbreviation	In English
11. Luxembourg	▶ Société en Commandite Simple	SECS	▶ Limited Partnership
	▶ Société en Commandite par Actions	SECA	▶ Partnership Limited by Shares
	▶ Société en Nom Collectif	SENC	▶ General Partnership
	▶ Société Civile		▶ Civil Partnership
	▶ Association en Participation		▶ Association
	▶ Société en Commandite Spécial	SCSp	▶ Special Limited Partnership
	▶ Société d'Investissement à Capital Fixe	SICAF	▶ Investment Company with Fixed Capital
	▶ Société d'Investissement à Capital Variable	SICAV	▶ Investment Company with Variable Capital
	▶ Fonds Commun de Placement		▶ Fonds Commun de Placement
12. Mauritius	▶ Société civile		▶ Civil Partnership
	▶ Société à responsabilité limitée		▶ Limited Liability Partnership
	▶ Société en commandite simple		▶ Limited Partnership
	▶ Société en nom collectif		▶ General Partnership
	▶ Global Business Companies category II		▶ Global Business Companies Category II
13. Malta	▶ Partnership en commandite		▶ Limited Partnership
	▶ Partnership en nom collectif		▶ General Partnership
14. Netherlands	▶ Vennootschap Onder Firma	V.O.F.	▶ General Partnership
	▶ Commanditaire Vennootschap	C.V.	▶ Limited Partnership
	▶ Maatschap		▶ Partnership
	▶ Stichting		▶ Fund
	▶ Besloten Fonds voor Gemene Rekening		▶ Private Mutual Fund
15. Germany	▶ Gesellschaft Bürgerlichen Rechts	GbR	▶ Civil Law Partnership
	▶ Stille Gesellschaft		▶ Dormant Partnership
	▶ Kommanditgesellschaft auf Aktien	KGaA	▶ Partnership Limited by Shares
	▶ Kommanditgesellschaft	KG	▶ Limited Partnership
	▶ Offene Handelsgesellschaft	OHG	▶ General Partnership
16. New Zealand	▶ General Partnership	GP	▶ General Partnership
	▶ Limited Partnership	LP	▶ Limited Partnership
17. UAE	▶ Free Zone Company	FZCO	▶ Free Zone Company
	▶ Free Zone Establishment	FZE	▶ Free Zone Establishment

State	Legal Form		
	According to the State of Registry / Transliteration	Abbreviation	In English
	<ul style="list-style-type: none"> <li>▶ Free Zone Limited Liability Company</li> <li>▶ Limited Liability Company</li> <li>▶ Sole Proprietorship</li> <li>▶ International Business Company</li> </ul>	<ul style="list-style-type: none"> <li>FZ LLC</li> <li>LLC</li> <li>SP</li> <li>IBC</li> </ul>	<ul style="list-style-type: none"> <li>▶ Free Zone Limited Liability Company</li> <li>▶ Limited Liability Company</li> <li>▶ Sole Proprietorship</li> <li>▶ International Business Company</li> </ul>
18. Poland	<ul style="list-style-type: none"> <li>▶ Spółka Komandytowa</li> <li>▶ Spółka partnerska</li> <li>▶ Spółka Komandytowo-Akcyjna</li> <li>▶ Spółka Jawna</li> <li>▶ Spółka prawa Cywilnego</li> </ul>	<ul style="list-style-type: none"> <li>S.K.</li> <li></li> <li>S.K.A.</li> <li>S.J.</li> <li>S.C.</li> </ul>	<ul style="list-style-type: none"> <li>▶ Limited Partnership</li> <li>▶ Professional Partnership</li> <li>▶ Partnership Limited by Shares</li> <li>▶ General Partnership</li> <li>▶ Civil Partnership</li> </ul>
19. Singapore	<ul style="list-style-type: none"> <li>▶ General Partnership</li> <li>▶ Limited Partnership</li> <li>▶ Limited Liability Partnership</li> </ul>	<ul style="list-style-type: none"> <li>GP</li> <li>LP</li> <li>LLP</li> </ul>	<ul style="list-style-type: none"> <li>▶ General Partnership</li> <li>▶ Limited Partnership</li> <li>▶ Limited Liability Partnership</li> </ul>
20. Slovakia	<ul style="list-style-type: none"> <li>▶ Verejná Obchodná Spoločnosť</li> <li>▶ Komanditná Spoločnosť</li> </ul>	<ul style="list-style-type: none"> <li>V.O.S.</li> <li>K.S.</li> </ul>	<ul style="list-style-type: none"> <li>▶ General Partnership</li> <li>▶ Limited Partnership</li> </ul>
21. USA (states Delaware, California, Nevada, New Jersey, New York, Texas, Florida)	<ul style="list-style-type: none"> <li>▶ General Partnership</li> <li>▶ Limited Liability Partnership</li> <li>▶ Limited Liability Company</li> </ul>	<ul style="list-style-type: none"> <li>GP</li> <li>LLP</li> <li>LLC</li> </ul>	<ul style="list-style-type: none"> <li>▶ General Partnership</li> <li>▶ Limited Liability Partnership</li> <li>▶ Limited Liability Company</li> </ul>
22. Turkey	<ul style="list-style-type: none"> <li>▶ Kollektif Şirket</li> <li>▶ Adi Şirket</li> </ul>		<ul style="list-style-type: none"> <li>▶ General Partnership</li> <li>▶ Limited Partnership</li> </ul>
23. France	<ul style="list-style-type: none"> <li>▶ Société en Nom Collectif</li> <li>▶ Société en Commandite Simple</li> <li>▶ Groupement d'Intérêt économique</li> <li>▶ Société civile</li> <li>▶ Société en participation</li> <li>▶ Fonds Commun de Placement a Risques</li> </ul>	<ul style="list-style-type: none"> <li>S.N.C.</li> <li>S.C.S.</li> <li>G.I.E.</li> <li></li> </ul>	<ul style="list-style-type: none"> <li>▶ General Partnership</li> <li>▶ Limited Partnership</li> <li>▶ Civil Partnership</li> </ul>
24. Czech Republic	<ul style="list-style-type: none"> <li>▶ Komanditní Společnost</li> <li>▶ Veřejná Obchodní Společnost</li> </ul>	<ul style="list-style-type: none"> <li>K.S.</li> <li>V.O.S.</li> </ul>	<ul style="list-style-type: none"> <li>▶ Limited Partnership</li> <li>▶ General Partnership</li> </ul>

State	Legal Form		
	According to the State of Registry / Transliteration	Abbreviation	In English
25. Switzerland	<ul style="list-style-type: none"> <li>▶ Kollektivgesellschaft, Société en nom collectif, Società in nome collettivo</li> <li>▶ Kommanditgesellschaft, Société en commandite, Società in accomandita</li> <li>▶ Einfache Gesellschaft, Société simple, Società semplice</li> </ul>	LP	<ul style="list-style-type: none"> <li>▶ General Partnership</li> <li>▶ Limited Partnership</li> <li>▶ Simple Partnership</li> </ul>
26. Japan	<ul style="list-style-type: none"> <li>▶ Nin'i kumiai</li> <li>▶ Toushi jigyo yugen sekinin kumiai</li> <li>▶ Yugen sekinin jigyo kumiai</li> <li>▶ Goshi-Kaisha</li> <li>▶ Gomei Kaisha</li> <li>▶ Tokumei Kumiai</li> </ul>		<ul style="list-style-type: none"> <li>▶ General Partnership</li> <li>▶ Investment Business Limited Partnership</li> <li>▶ Limited Liability Partnership</li> <li>▶ Limited Partnership Company</li> <li>▶ General Partnership Company</li> <li>▶ Silent Partnership</li> </ul>

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