

**Question for written answer E-002557/2018
to the Commission**
Rule 130
Richard Sulík (ECR)

Subject: Transfer pricing in EU law

1. If a Member State were to completely abolish national transfer pricing legislation, would it be contrary to the *acquis communautaire*?
2. Is there a generally binding regulation, document or other communication drawn up at EU level that requires or recommends the application of transfer pricing not only for transactions between foreign dependants, but also for transactions between dependants residing in the same EU Member State?