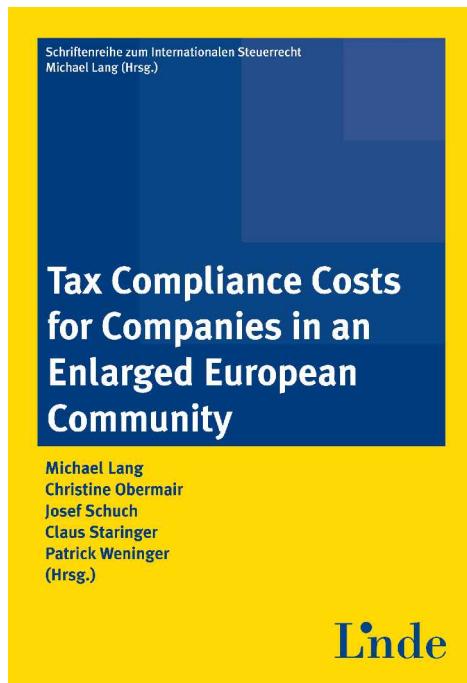


With 18 National Reports and Contributions by Tax Experts



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When it comes to taxation, administrative costs to the tax authorities and compliance costs to the taxpayers arise. A lot of studies have already been conducted in order to shed more light on such "hidden costs" of taxation.

Particularly in the field of transfer pricing, administrative and compliance costs are assumed to be quite high due to the obligation of computing and documenting an arm's length price for each intragrouptransaction.

Apparently, European policy makers have also become aware of this problem since the European Commission's report released in 2001 ("Company Taxation in the Internal Market") recommends targeted measures in the short run and comprehensive ones in the long run, crossing the border line of the currently prevailing transfer pricing approach, inter alia in order to combat compliance costs in the field of transfer pricing.

18 National Reports from countries all over the world and a general report deal with the basics of administrative and compliance costs of taxation in general as well as compliance costs in the field of transfer pricing in particular. The book is completed by three special reports on certain issues.

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