

Transfer Pricing Developments Around the World 2017

EDITED BY
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Intensive work on transfer pricing, one of the most relevant and challenging topics in the international tax environment, continues to grow worldwide at every level of government and international policy, with far-reaching impact on countries' legislations, administrative guidelines, and jurisprudence. This book presents the first in-depth, issue-by-issue analysis of the current state of developments, along with suggestions for future solutions to the problems raised.

Emerging from the research conducted by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), this book offers eight topic-based papers by seventeen renowned international experts on transfer pricing. Greatly helping to define where the line should be drawn to distinguish genuine transfer pricing issues from other anti-avoidance measures, this book covers topics such as the following:

- Global Transfer Pricing Developments
- Transfer Pricing Developments in the European Union (including EU Joint Transfer Pricing Forum)
- Transfer Pricing Developments in the United States
- Transfer Pricing Developments at the United Nations
- Recent Developments on Transfer Pricing and Intra-group Financing

- Recent Developments on the Profit Split Method
- Recent Developments on Attribution of Profits to Dependent Agent Permanent Establishments
- Recent Developments on a Toolkit for Developing Countries

The intense work of international organizations, such as the OECD, the UN, the EU, the World Customs Organization, the World Bank, the International Monetary Fund, and other international organizations, is thoroughly analyzed in this book.

The detailed analysis will be of immeasurable value to the various players, including international organizations, the business community and advisory firms, corporate CEOs and CFOs, and government officials, as well as to tax lawyers, in-house counsel, and interested academics in facilitating an efficient dialogue and coordinated approach to transfer pricing in the future.

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Wolters Kluwer

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240pp (approx.), Hardback
ISBN: 978-90-411-8375-0
Price: € 120.00
Expected Publication:
October 2017