

# Fundamentals of Transfer Pricing

## Industries, Regions, New Technologies and Other Topics

### Overview

Fundamentals of Transfer Pricing, the second volume of a two-volume book set on the nature of transfer pricing, expounds on how the growing body of applicable rules works in practice. The preceding volume subtitled *General Topics and Specific Transactions* was centred on basic principles and specialized topics. The current volume augments the scope of the first volume, particularly concerning industry specifics, regional considerations, the use of new technologies, and the intersection between transfer pricing rules and other disciplines.

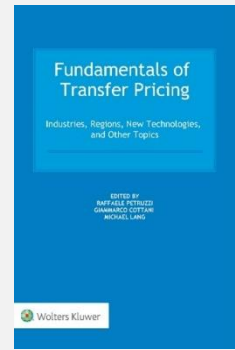
### What's in this book:

Akin to the first volume, stakeholding contributors from government, multinational companies, international organizations, advisory groups, and academia offer fully apprised perspectives, both general and specific, on the practical application of transfer pricing rules. With several examples and relevant international judicial precedents, the authors magnify the first volume in the following ways:

- extended analysis of particular business sectors, including automotive, banking, consumer goods, insurance, IT, oil and gas, and pharmaceuticals;
- specific jurisdictional coverage of the United States, the European Union, Brazil, China, and India;
- detailed presentation of the use of new technologies by both taxpayers and tax authorities; and
- further in-depth analysis of transfer pricing's interaction with various fields of law.

### How this will help you:

This authoritative source of pragmatic guidance will keep advisors, in-house practitioners, government officials, and academics worldwide abreast with all the trivia they need to make headway in addressing the complex facets of the current transfer pricing environment.



Edited by: Raffaele Petruzzi,  
Giammarco Cottani,  
Michael Lang

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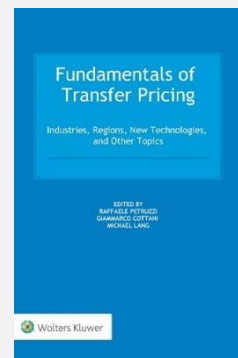
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