

Fundamentals of Transfer Pricing

General Topics and Specific Transactions

Overview

Fundamentals of Transfer Pricing is a crucially significant volume elucidating the practical application of transfer pricing rules considering all the most recent developments. In this compendium, stakeholders from governments, multinational companies, international organisations, advisory groups and academia offer deeply informed perspectives on general and specific topics. Transfer pricing is one of the most relevant and challenging topics in international taxation. Over the past century, nearly every country in the world introduced transfer pricing rules into their domestic legislation. Indeed, it was estimated that profit shifting triggered by the improper application of transfer pricing rules had resulted in global tax losses worth USD 500 billion for governments – 20% of all corporate tax revenues. Thus, it is imperative that all tax professionals thoroughly understand the nature of transfer pricing and how the growing body of applicable rules works in practice.

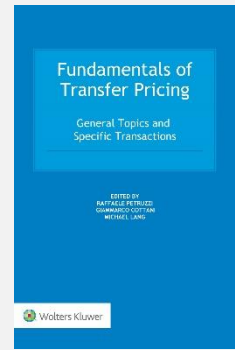
What's in this book:

With approximately 160 practical examples and 90 relevant international judicial precedents, the presentation progresses from general to more specialised topics. The following aspects of the subject are thoroughly analysed:

- what is transfer pricing and the purpose of transfer pricing rules;
- the arm's length principle and its application;
- consequences of a transaction not being in accordance with the arm's length principle;
- transfer pricing methods;
- mechanisms to avoid and resolve disputes;
- transfer pricing documentation;
- attribution of profits to permanent establishments;
- transfer pricing aspects of specific transactions, such as services, financing, intangibles and business restructurings.

How this will help you:

The application of transfer pricing legislation is arguably the most difficult task that taxpayers and tax authorities around the world must face. With this authoritative source of practical guidance, government officials, tax lawyers, in-house tax counsel, academics, advisory firms, the business community and other stakeholders worldwide will be abreast with the necessary detail for tackling this tricky aspect of the current tax environment.



Edited by: Raffaele Petruzzi,
Giammarco Cottani,
Michael Lang

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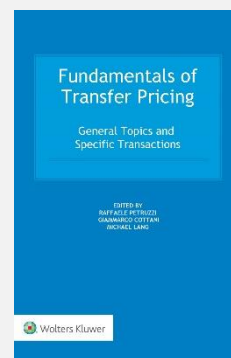
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