# Transfer Pricing Developments Around the World 2023



### Overview

Transfer Pricing Developments Around the World 2023 is a book presenting an indepth, issue-by-issue analysis of the current state of transfer pricing developments along with suggestions for future solutions to the problems raised. Profound and intensive work on transfer pricing, one of the most relevant and challenging topics in the international tax environment, continues to augment globally at every level of government and international policymakers with a farreaching impact on countries' legislations, administrative guidelines, and jurisprudence.

#### What's in this book:

Ensuing 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 renders seven topic-based chapters prepared by international experts on transfer pricing. Greatly helping to define recent transfer pricing issues around the world, this book comprises the following topics:

- Global Transfer Pricing Developments.
- Transfer Pricing Aspects of Pillar One.
- Transfer Pricing Aspects of Pillar Two.
- Transfer Pricing and Big Data.
- Transfer Pricing and Remote Work.
- Transfer Pricing in Times of High Inflation.
- Transfer Pricing and Crypto Assets.

The intense work of international organizations, such as the OECD, the UN, and the EU, is thoroughly analysed in this book.

#### How this will help you:

This detailed book will be highly appreciated and invaluable to the various players including international organizations, the business community and advisory firms, C-level executives, government officials and tax lawyers, in-house counsel, and interested academics in facilitating efficient dialogue and a coordinated approach to transfer pricing in the future.

Edited by: Michael Lang Raffaele Petruzzi

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