

Transfer Pricing Developments Around the World 2018

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Transfer Pricing Developments Around the World 2018 presents the most recent developments around the world in the area of transfer pricing. Intensive work on transfer pricing, one of the most relevant and challenging topics in the international tax environment, continues to increase worldwide at every level of government and international policy with far-reaching impact on countries' legislations, administrative guidelines, and jurisprudence. This book presents an 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 Vienna University of Economics and Business, this book offers seven topic-based chapters prepared by international experts on transfer pricing.

What's in this book:

Greatly helping to define where the line should be drawn to distinguish genuine transfer pricing issues from other anti-avoidance measures, this book encompasses the following topics:

- global transfer pricing developments;
- transfer pricing developments in the European Union;

- transfer pricing developments in the United States;
- transfer pricing developments in developing countries and emerging economies;
- recent developments on transfer pricing documentation and country-by-country reporting;
- recent developments on comparability analysis in transfer pricing; and
- recent developments on the profit split method.

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

How this will help you:

This book provides updated information for all parties currently facing questions related to transfer pricing in a post-BEPS world and those in charge of finding an ideal answer to them. 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.