Value Creation and its effects on Transfer Pricing and tax law

A new, somewhat fuzzy notion of Value Creation came to permeate not only Transfer Pricing language but also wider allocation rules and anti-abuse provisions in international tax law. It reframes the interpretation and application of the Arm’s Length Principle (ALP).

Situating this new Value Creation notion and approach within the law of tax treaties and analyzing terms of the OECD Transfer Pricing Guidelines alongside their factual context is the aim of this book. Here, law students address Transfer Pricing and Value Creation in various sectors. They focused on topics that are new to the international tax debate that keep evolving and on factual matters that often escape legal research.

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