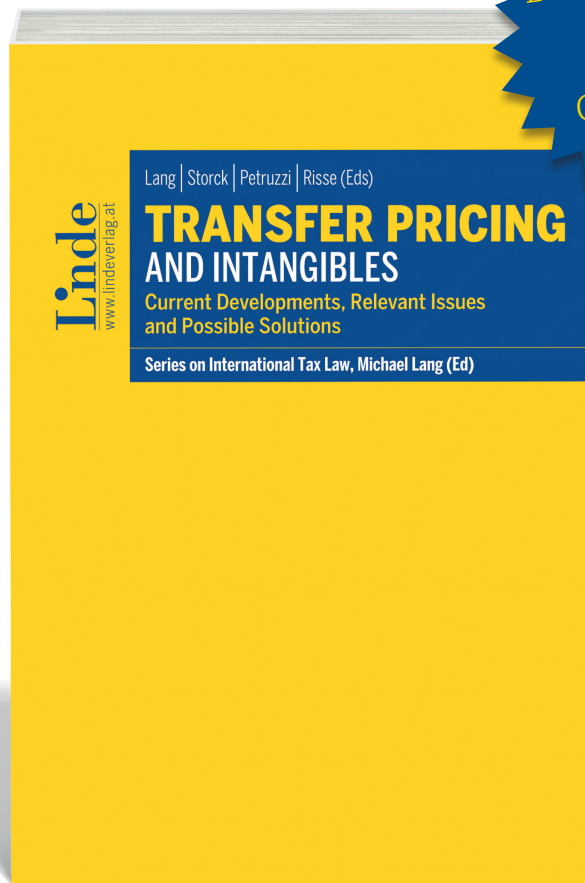


Now available

Based on OECD Transfer Pricing Guidelines



ALSO AVAILABLE AS E-BOOK

Transfer Pricing and Intangibles

Lang/Storck/Petruzzi/Risse/ (Eds)
Schriftenreihe IStR Bd. 113
2019, 176 pages, pb., Engl.
Subscription Price EUR 46,40
Regular Price EUR 58,-

THE EDITORS

Michael Lang, Alfred Storck, Raffaele Petruzzi: all at the Institute for Austrian and International Tax Law, WU Wien. **Robert Risse,** Guest Professor at the Institute for Austrian and International Tax Law, WU Wien

 **online**
www.lindeonline.at

Current Developments, Relevant Issues and Possible Solutions

In recent decades, intangibles have become one of the most relevant success factors for Multinational Enterprises (MNEs). Along with the increasing importance of intangibles for economies, their tax treatment has also been under scrutiny which includes inter alia respective transfer pricing issues. MNEs are seeking for the best ways to optimize their business arrangements with the related intangibles while, at the same time, getting the most tax-efficient treatment. These concerns have been noticed and addressed by the Organization for Economic Cooperation and Development which presented its main findings with respect to transfer pricing aspects of intangibles in Action 8 of the BEPS Project in 2015 and in the 2017 OECD Transfer Pricing Guidelines.

This book is based on the outcomes of the presentations and discussions held during the WU Transfer Pricing Symposium, 'Transfer Pricing and Intangibles: Current Developments, Relevant Issues and Possible Solutions', that took place in October 2018 at the WU Vienna University of Economics and Business. Every chapter ends with a summary of the discussions held during the panels of the Transfer Pricing Symposium in which representatives of tax administrations, multinationals, and tax advisories presented their opinions on the issues at stake.

ORDER FORM

Please order online at www.lindeverlag.at, by e-mail to office@lindeverlag.at or by fax to **0043 1 24630-23**

Yes, I order

Transfer Pricing and Intangibles

ISBN 978-3-7073-4032-7

Ex. Subscription Price EUR 46,40
 Ex. Regular Price EUR 58,-

name/company

address

postal code/city

e-mail/telephone

date/signature

Linde Verlag Ges.m.b.H., Scheydgasse 24, 1210 Wien/Austria, Europe
Handelsgericht Wien, FB-Nr.: 102235X, ATU 14910701, DVR: 000 2356

Prices include VAT, shipping charge is not included. Price adjustments and mistakes are reserved. Our general terms and conditions apply to all products and services sold.

Linde

webshop: www.lindeverlag.at **e-mail:** office@lindeverlag.at **telephone:** 0043 1 24630