

Transfer Pricing Developments Around the World 2017

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Transfer Pricing Developments Around the World 2017 presents and analyzes relevant developments around the world in transfer pricing. Intensive work on transfer pricing, one of the most relevant and challenging topics in the international tax environment, continues to grow worldwide at every level of government and international policy, with far-reaching impact on countries' legislations, administrative guidelines, and jurisprudence. Emerging 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 offers eight topic-based chapters by seventeen renowned international experts on transfer pricing.

What's in this book:

This book helps in defining the line that should be drawn to distinguish genuine transfer pricing issues from other anti-avoidance measures and covers topics such as the following:

- Global Transfer Pricing Developments
- Transfer Pricing Developments in the European Union (including EU Joint Transfer Pricing Forum)
- Transfer Pricing Developments in the United States
- Transfer Pricing Developments at the United Nations

- Recent Developments on Transfer Pricing and Intra-group Financing
- Recent Developments on the Profit Split Method
- Recent Developments on Attribution of Profits to Dependent Agent Permanent Establishments
- Recent Developments on a Toolkit for Developing Countries

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

How this will help you:

As the first in-depth, issue-by-issue analysis of the current state of developments in transfer pricing, this book offers solutions to complex transfer pricing issues raised. 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.