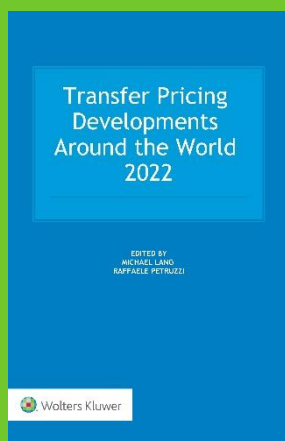


# Transfer Pricing Developments Around the World 2022

Edited by *Michael Lang & Raffaele Petruzzi*



## Overview

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 a 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 WU (Vienna University of Economics and Business), this book offers eight topic-based chapters prepared by international experts on transfer pricing. Greatly helping to define recent transfer pricing issues around the world, 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 in the Post-Covid-19 Era.
- Recent Developments on Transfer Pricing and Substance.
- Recent Developments on Transfer Pricing and Business Restructurings.
- Recent Developments on Transfer Pricing and New Technologies.

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

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 efficient dialog and a coordinated approach to transfer pricing in the future.

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