

Oecd Transfer Pricing Guidelines For Multinational Enterprises And Tax Administrations 2017 Edition 2017 Volume 2017

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**Transfer Pricing and
Multinational Enterprises -**
Organisation for Economic Co-

operation and Development.
Committee on Fiscal Affairs
1979-06

The OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations provide guidance on the application of the "arm's length principle", which is the international consensus on transfer pricing, i.e. on the valuation, for tax ...

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations - 2001

The OECD Transfer Pricing Guidelines were published in 1995, with updates every year up to 1999. This travel version contains all that material but in a compact format that makes it easy to take out of the office.

Spillovers in International Corporate Taxation -

International Monetary Fund
2014-09-05

This paper explores the nature, significance and policy implications of spillovers in international corporate taxation—the effects of one country's rules and practices on others. It complements current initiatives focused on tax avoidance by multinationals, notably the G20-OECD project on Base

Erosion and Profit shifting (BEPS). The paper draws on the IMF's experience on international tax issues with its wide membership, including through technical assistance (TA), and on its previous analytical work, to analyze spillovers and how they might be addressed. In doing so, it goes beyond current initiatives to look at a wide set of possible responses.

Fundamentals of International Transfer Pricing in Law and Economics - Wolfgang Schön
2012-02-15

The taxation of multinational corporate groups has become a major concern in the academic and political debate on the future of international taxation. In particular the arm's length standard for the determination of transfer prices is under increasing pressure. Many countries and international bodies are now taking a closer look at the use of transfer prices for profit shifting and are exploring alternative mechanisms such as formulary apportionment for the allocation of taxing rights. With

regard to this topic, this volume is the first to offer a concise analysis of transfer pricing in the international tax arena from an interdisciplinary legal and economic point of view. Fundamentals such as the efficient allocation of resources within multi-unit firms and distortions between different goals of transfer pricing as well as different aspects of it in tax and corporate law, the traditional OECD approach and practical aspects concerning intangibles, capital and risk allocation are covered by outstanding authors.

An Analysis of Adequate OECD Transfer Pricing Methods for Intangible Property - Melanie Keller

2015-07-24

Bachelor Thesis from the year 2015 in the subject Economics - International Economic Relations, Management Center Innsbruck, language: English, abstract: Due to increased globalisation over the last years and enhanced activities of multinational enterprises (MNEs), intra-firm trade has

become more and more important. Intra-firm trade is estimated to constitute about one third of the global trade; and about 50% of all exports within the member states of the Organisation for Economic Co-operation and Development (OECD) are intra-firm exports. In order to determine the expenses and revenues for the associated companies, transfer prices (TP) have to be set for the respective goods of intra-group transfers (Organisation for Economic Co-operation and Development [OECD]). Intra-group transfers can be defined as the transaction of tangible or intangible property from one entity of a MNE to another entity, considered as sale and “may apply to departments, divisions, subsidiaries, or affiliate business units” . A TP therefore is the internal monetary value imposed on goods, services or unmanufactured material that is transferred within a MNE group. According to the OECD (2010) intra-firm transfers are likewise defined as controlled transactions (i.e., transactions

between two associated enterprises).

Transfer Pricing and Dispute Resolution -

Anuschka Bakker 2011

This book addresses the complexity, valuation and administrative nuances, and cultural impacts of resolving this significant cross-border issue when tax disputes arise. In recent years, transfer pricing has become in financial terms the most important tax issue faced by multinational companies and tax authorities worldwide. In times of economic downturn, as experienced in recent years, when tax authorities are challenged for revenue, the handling of these issues requires great care, skill, creativity and a true awareness of the ramifications confronting each tax jurisdiction. This book sets out in detail not only the general laws in each tax jurisdiction impacted by the multinational companies' transfer pricing practices, but also the ancillary concerns of how the issue is interpreted locally as well as related to the

OECD Guidelines; the varied approaches to administrative resolution of these issues, including specific alternative dispute resolution mechanisms and the effective uses of advance pricing agreements; correlative adjustment procedures in the event of transfer pricing adjustments; cross-border exchange of information concerns; and how to proceed to litigation if all else fails administratively. It is here that the book delves into the specific procedures for litigation in each country which must be evaluated as part of the overall strategy for controversy resolution. Unfortunately, today litigation is on the rise in numerous jurisdictions and the presumption of an administrative resolution is no longer correct. An additional feature of this book is how practical anecdotes are intertwined into the analysis to give the reader a sense of pragmatism for these issues. To this point, there are the various case studies which highlight the technicalities of

the local rules, customs, and practices.

Transactional Adjustments in Transfer Pricing - Aitor Navarro 2017

Resolving Transfer Pricing Disputes - Eduardo Baistrocchi 2012-12-06

Via a global analysis of more than 180 transfer pricing cases from 20 representative jurisdictions, Resolving Transfer Pricing Disputes explains how the law on transfer pricing operates in practice and examines how disputes between taxpayers and tax administrations are dealt with around the world. It has been designed to be an essential complement to the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, which focus on transfer pricing issues but do not refer to specific transfer pricing disputes. All of the transfer pricing cases discussed in the book are linked to the relevant paragraphs of the OECD Guidelines by means of a

'Golden Bridge', namely a table listing the cases according to the paragraphs of the Guidelines to which they refer. It therefore provides examples of the application of the Arm's Length Principle in many settings on all continents.

Transfer Pricing and Value Creation - Raffaele Petruzzi 2019-09-02

Value Creation and its effects on Transfer Pricing and tax law Emerging from the OECD/G20 BEPS Project, 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. The notion of 'Value Creation' reframes the interpretation and application of the Arm's Length Principle (ALP) that is embedded in Articles 7 and 9 of the OECD Model Convention. This new Value Creation notion and approach assist in understanding key enterprise functions while different industry sectors manifest these concepts in various ways. Situating such

notions and this 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 sectors as varied as commodities trade, automotive, consumer products, food and beverages, pharmaceutical and life sciences, telecommunications, and the key topic of value creation in a digitalized economy. Our LL.M. students were required to address issues not explored in legal research and to discuss factual topics relevant for Transfer Pricing. All students focused on topics that are new to the international tax debate that keep evolving and on factual matters that often escape legal research.

OECD Guidelines for Multinational Enterprises, 2011 Edition - OECD
2011-09-29

The OECD Guidelines for Multinational Enterprises are the world's foremost,

government-backed instrument for responsible business conduct. This 2011 edition includes new recommendations on human rights abuse and company responsibility for their supply chains.

[OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations](#) - Oecd
2017-07-21

- Foreword - Preface - Abbreviations and Acronyms - Glossary - The Arm's Length Principle - Transfer Pricing Methods - Comparability Analysis - Administrative Approaches to Avoiding and Resolving Transfer Pricing Disputes - Documentation - Special Considerations for Intangibles - Special Considerations for Intra-Group Services - Cost Contribution Arrangements - Transfer Pricing Aspects of Business Restructurings - Annex to the OECD Transfer Pricing Guidelines - Annex I to Chapter II. Sensitivity of Gross and Net Profit Indicators - Annex II to Chapter II. Example to Illustrate the Application of the

Residual Profit Split Method - Annex III to Chapter II. Illustration of Different Measures of Profits When Applying a Transactional Profit Split Method - Annex to Chapter III. Example of a Working Capital Adjustment - Annex I to Chapter IV. Sample Memoranda of Understanding for Competent Authorities to Establish Bilateral Safe Harbours - Annex II to Chapter IV. Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (MAP APAs) - Annex I to Chapter V. Transfer Pricing Documentation - Master file - Annex II to Chapter V. Transfer Pricing Documentation - Local file - Annex III to Chapter V. Transfer Pricing Documentation - Country-by-Country Report - Annex IV to Chapter V. Country-by-Country Reporting Implementation Package - Annex to Chapter VI. Examples to Illustrate the Guidance on Intangibles - Annex to Chapter VIII. Examples to Illustrate the Guidance on Cost Contribution Arrangements - Appendix.

Recommendation of the Council on the Determination of Transfer Pricing between Associated Enterprises [C(95)126/Final, as amended

OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector - OECD 2018-03-07

The OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector helps enterprises implement the due diligence recommendations contained in the OECD Guidelines for Multinational Enterprises along the garment and footwear supply chain.

Model Tax Convention on Income and on Capital: Condensed Version 2017 - OECD 2017-12-18

This is the tenth edition of the condensed version of the "OECD Model Tax Convention on Income and on Capital". It contains the full text of the "Model Tax Convention on Income and Capital" as it read on 21 November 2017, but without the historical notes and the background reports

included...

Introduction to Transfer Pricing - Jérôme Monsenego 2015

Transfer pricing refers to the pricing of cross-border intercompany transactions. In the context of taxation, the main aim of transfer pricing is to share the income \hat{e} and thus, the tax base \hat{e} of multinational enterprises between the countries where they are doing business. The importance of transfer pricing has significantly expanded over the last few decades. With the globalisation of business activities, the need for States to monitor transfer prices so as to avoid the illegitimate erosion of their tax base, and the risk of double taxation faced by groups entering into intercompany transactions, transfer pricing has become a key question for multinational enterprises and tax administrations.

[OECD-FAO Guidance for Responsible Agricultural Supply Chains](#) - OECD 2016-10-14

OECD and FAO have developed

this guidance to help enterprises observe standards of responsible business conduct and undertake due diligence along agricultural supply chains in order to ensure that their operations contribute to sustainable development.

[OECD/G20 Base Erosion and Profit Shifting Project Aligning Transfer Pricing Outcomes with Value Creation, Actions 8-10 - 2015 Final Reports](#) - OECD 2015-10-19

The report contains revisions to the OECD Transfer Pricing Guidelines to align transfer pricing outcomes with value creation. The revised guidance focuses on the following key areas: transfer pricing issues relating to transactions involving intangibles; contractual arrangements, including the contractual allocation of risks and corresponding profits, which are not supported by the activities actually carried out; the level of return to funding provided by a capital-rich MNE group member, where that return does not correspond to

the level of activity undertaken by the funding company; and other high-risk areas. The report also sets out follow-up work to be carried out on the transactional profit split method which will lead to detailed guidance on the ways in which this method can appropriately be applied to further align transfer pricing outcomes with value creation.

The Allocation of Multinational Business Income: Reassessing the Formulary Apportionment Option - Richard Krever

2020-02-20

The Allocation of Multinational Business Income: Reassessing the Formulary Apportionment Option Edited by Richard Krever & François Vaillancourt

Although arm's length methodology continues to prevail in international taxation policy, it has long been replaced by the formulary apportionment method at the subnational level in a few federal countries. Its use is planned for international profit allocation as an element of the European Union's CCCTB proposals. In this timely book -

a global guide to formulary apportionment, both as it exists in practice and how it might function internationally - a knowledgeable group of contributors from Australia, Canada, the United Kingdom and the United States, address this actively debated topic, both in respect of its technical aspects and its promise as a global response to the avoidance, distortions, and unfairness of current allocation systems. Drawing on a wealth of literature considering formulary apportionment in the international sphere and considering decades of experience with the system in the states and provinces of the United States and Canada, the contributors explicate and examine such pertinent issues as the following: the debate about what factors should be used to allocate profits under a formulary apportionment system and experience in jurisdictions using formulary apportionment; application of formulary apportionment in specific sectors such as digital enterprises and the banking

industry; the political economy of establishing and maintaining a successful formulary apportionment regime; formulary apportionment proposals for Europe; the role of traditional tax criteria such as economic efficiency, fairness, ease of administration, and robustness to avoidance and incentive compatibility; determining which parts of a multinational group are included in a formulary apportionment unit; and whether innovative profit-split methodologies such as those developed by China are shifting traditional arm's length methods to a quasi-formulary apportionment system. Providing a comprehensive understanding of all aspects of the formulary apportionment option, this state of the art summary of history, current practice, proposals and prospects in the ongoing debate over arm's length versus formulary apportionment methodologies will be welcomed by practitioners, policy-makers, and academics concerned with

international taxation, all of whom will gain an understanding of the case put forward by proponents for adoption of formulary apportionment in Europe and globally and the counter-arguments they face. Readers will acquire a better understanding of the implications of formulary apportionment and its central role in the current debate about the future of international taxation rules.

[OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022](#) - OECD
2022-01-20

In a global economy where multinational enterprises (MNEs) play a prominent role, governments need to ensure that the taxable profits of MNEs are not artificially shifted out of their jurisdiction and that the tax base reported by MNEs in their country reflects the economic activity undertaken therein. For taxpayers, it is essential to limit the risks of economic double taxation.

Transfer Pricing in Manufacturing - Ioana Ignat 2022-05-09

Transfer pricing is considered a new and complex concept in terms of guidelines and regulations. In this context, more and more academics and tax professionals are interested in understanding the mechanism of a transfer pricing analysis. The main objective of the book is to help them in this process by presenting in a practical approach (using case studies and schemes) and in accordance with the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations the way in which are operating the basic transfer pricing elements. Moreover, considering that the manufacturing sector is the chief wealth-producing sector of the global economy, the book illustrates complete transfer pricing analyses applicable for manufacturing transactions (using Orbis database). In the end, the book presents some recent disputes between manufacturing

entities and tax authorities in relation to the transfer pricing analysis for manufacturing transactions. Chapter "TAMSAT" is available open access under a Creative Commons Attribution 4.0 International License via link.springer.com.

Action Plan on Base Erosion and Profit Shifting - OECD 2013-07-19

This action plan, created in response to a request by the G20, identifies a set of domestic and international actions to address the problems of base erosion and profit sharing.

Transfer Pricing Documentation and Country-by-country Reporting, Action 13, 2015 Final Report - OCDE, 2015

This report contains revised standards for transfer pricing documentation incorporating a master file, local file, and a template for country-by-country reporting of revenues, profits, taxes paid and certain measures of economic activity. The revised standardised approach and will require

taxpayers to articulate consistent transfer pricing positions and will provide tax administrations with useful information to assess transfer pricing and other BEPS risks, make determinations about where audit resources can most effectively be deployed, and, in the event audits are called for, provide information to commence and target audit enquiries. Country-by-country reports will be disseminated through an automatic government-to-government exchange mechanism. The implementation package included in this report sets out guidance to ensure that the reports are provided in a timely manner, that confidentiality is preserved and that the information is used appropriately, by incorporating model legislation and model Competent Authority Agreements forming the basis for government-to-government exchanges of the reports

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022 - Oecd

2022-01-28

In a global economy where multinational enterprises (MNEs) play a prominent role, governments need to ensure that the taxable profits of MNEs are not artificially shifted out of their jurisdiction and that the tax base reported by MNEs in their country reflects the economic activity undertaken therein. For taxpayers, it is essential to limit the risks of economic double taxation. The OECD Transfer Pricing Guidelines provide guidance on the application of the "arm's length principle", which is the international consensus on the valuation of cross-border transactions between associated enterprises. This January 2022 edition includes the revised guidance on the application of the transactional profit method and the guidance for tax administrations on the application of the approach to hard-to-value intangibles agreed in 2018, as well as the new transfer pricing guidance on financial transactions approved in 2020. Finally,

consistency changes have been made to the rest of the OECD Transfer Pricing Guidelines. The OECD Transfer Pricing Guidelines were approved by the OECD Council in their original version in 1995.

Transfer Pricing in China -

Chris Devonshire-Ellis

2011-05-18

This Guide is a detailed overview of all aspects of transfer pricing in China. Produced in association with Transfer Pricing Associates, a specialist global transfer pricing firm, this is an essential work for any businessman trading with or conducting business in China. The book deals with all aspects of transfer pricing from a practical perspective, from designing and implementing a transfer pricing system, to managing China compliance and preparing for an audit.

Dealing Effectively with the Challenges of Transfer Pricing -

OECD 2012-02-06

This report addresses the practical administration of transfer pricing programmes by tax administrations.

OECD/G20 Base Erosion and Profit Shifting Project Neutralising the Effects of Hybrid Mismatch Arrangements, Action 2 - 2015 Final Report - OECD
2015-10-05

Addressing base erosion and profit shifting (BEPS) is a key priority of governments. In 2013, OECD and G20 countries, working together on an equal footing, adopted a 15-point Action Plan to address BEPS. This publication is the final report for Action 2.

Taxing Multinationals -

Lorraine Eden 1998-01-01

Eden examines how transfer pricing has been handled in different disciplines, including international business, economics, accounting, law and public policy.

Transfer Pricing and the Arm's Length Principle in International Tax Law - Jens Wittendorff 2010-01-01

The arm's length principle serves as the domestic and international standard to evaluate transfer prices between members of multinational enterprises for

tax purposes. The OECD has adopted the arm's length principle in Article 9 of its Model Income Tax Convention in order to ensure that transfer prices between members of multinational enterprises correspond to those that would have been agreed between independent enterprises under comparable circumstances. The arm's length principle provides the legal framework for governments to have their fair share of taxes, and for enterprises to avoid double taxation on their profits. This timely book contains a comparative analysis of the legal basis for the arm's length principle and the contents of the arm's length rules in US tax law as well as in the OECD Model Tax Convention and Transfer Pricing Guidelines. It includes a thorough review of international case law on transfer pricing from the United States, Canada, Australia, United Kingdom, Germany, France, the Netherlands, Denmark, Sweden, and Norway. The book ends with an analysis of the

issues associated with the application of the arm's length principle for multinational enterprises in a global economy.

[Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations](#) -

Organisation for Economic Co-operation and Development 1995

Includes 1999 update. 1998 update in back.

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax

Administrations 2017 - OECD 2017-07-10

This consolidated version of the OECD Transfer Pricing Guidelines includes the revised guidance on safe harbours adopted in 2013, as well as the recent amendments made by the Reports on Actions 8-10 and 13 of the BEPS Actions Plan and conforming changes to Chapter IX.

Transfer pricing guidelines for multinational enterprises and tax administration -

[Transfer Pricing and Customs Valuation](#) - Anuschka Bakker

2009

This book discusses the intricate role of transfer pricing and customs value in international business environment. It examines the relationship between valuation for transfer pricing purposes and valuation for customs, and the significance of the relationship for multinational enterprises, tax authorities and customs administrations. The book begins by reviewing relevant international standards such as the OECD Guidelines and the GATT/WTO Customs Valuation Agreement. This is followed by a discussion of related issues such as VAT and administrative matters. Country chapters provide an overview of the applicable legislation and valuation methods, and case studies allow direct comparison between the practices of the different countries. The book concludes by summarizing the existing relationship between transfer pricing valuations and customs valuations, and by suggesting possible solutions towards a more integrated

approach.

Transfer Pricing Aspects of Intra-Group Financing -

Raffaele Petruzzi 2013-10-20

For corporate managers, maximization of the profits and the market value of the firm is a prime objective. The logical working out of this principle in multinational enterprises has led to an intense focus on transfer pricing between related companies, principally on account of the very attractive tax advantages made possible. Inevitably, numerous countries have established transfer pricing legislation designed to combat the distortions and manipulations that are inherent in such transactions. This important book, one of the first in-depth analysis of the current worldwide working of transfer pricing in intra-group financing and its resonance in law, presents the relevant issues related to loans, financial guarantees, and cash pooling; analyses an innovative possible approach to these issues; and describes new methodologies that can be implemented in

practice in order to make intra-group financing more compliant with efficient corporate financing decisions and the generally accepted OECD arm's length principle. Comparing the tax measures implemented in the corporate tax law systems of forty countries, this study investigates such aspects of intra-group financing as the following: - corporate finance theories, studies, and surveys regarding financing decisions; - application of the arm's length principle to limit the deductibility of interest expenses; - impact of the OECD's Base Erosion and Profit Shifting (BEPS) project; - transfer pricing issues related to intra-group financing; - credit risk in corporate finance; - rationales utilized by credit rating agencies; and - the assessment of arm's length nature of intra-group financing. The author describes ways in which the application of the arm's length principle can be strengthened and how the related risk of distortion and manipulation can be

minimized. The solutions and methodologies proposed are applicable to any business sector. Given that determination of the arm's length nature of transactions between related companies is one of the most difficult tasks currently faced by taxpayers and tax administrations around the world, this thorough assessment and analysis will prove extraordinarily useful for in-house and advisory practitioners, corporate officers, academics, international organizations, and government officials charged with finding effective responses to the serious issues raised. In addition to its well-researched analysis, the book's comparative overview of how loans, financial guarantees, and cash pooling are currently addressed by OECD Member States and by their national courts is of great practical value in business decision making.

At A Cost: the Real Effects of Transfer Pricing Regulations - Ruud A. de Mooij 2018-03-23
Unilateral adoption of transfer

pricing regulations may have a negative impact on real investment by multinational corporations (MNCs). This paper uses a quasi-experimental research design, exploiting unique panel data on domestic and multinational companies in 27 countries during 2006-2014, to find that MNC affiliates reduce their investment by over 11 percent following the introduction of transfer pricing regulations. There is no significant reduction in total investment by the MNC group, suggesting that these investments are most likely shifted to affiliates in other countries. The impact of transfer pricing regulations corresponds to an increase in the "TPR-adjusted" corporate tax rate by almost one quarter.

Transfer Pricing in the US -

Felix I. Lessambo 2017

This concise, practical guide to the latest issues in the rapidly evolving legal regime on transfer pricing in the US context fills the need to gain a firm grasp of transfer pricing rules and practice for corporate counsel and

practitioners worldwide, enabling them to prepare compliant solutions and strategies and avoid pitfalls. The book begins with a general introduction to transfer pricing and then discusses the current OECD's Transfer Pricing Guidelines, which form the basis for most transfer pricing rules around the world. The book describes in detail the approved methods for tangible and intangible property, cost sharing, services and the best method rule. Then the book discusses functional analysis for the various methods, including the necessary documentation and penalty rules. This book is an indispensable resource for practitioners and academics, and it will be very useful to state tax authorities.

[OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2009 -](#)

Organisation for Economic Co-operation and Development
2009-09-15

OECD Transfer Pricing
Guidelines for Multinational

Enterprises and Tax Administrations provides guidance on the valuation for tax purposes of cross-border transactions between associated enterprises.

Transfer Pricing and Multinational Enterprises - OECD 1979-06-01

The OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations provide guidance on the application of the “arm’s length principle”, which is the international consensus on transfer pricing, i.e. on the valuation, for tax purposes, of cross-border transactions between associated enterprises. In a global economy where multinational enterprises (MNEs) play a prominent role, transfer pricing is high on the agenda of tax administrators and taxpayers alike. Governments need to ensure that the taxable profits of MNEs are not artificially shifted out of their jurisdictions and that the tax base reported by MNEs in their respective countries reflect the economic

activity undertaken therein. For taxpayers, it is essential to limit the risks of economic double taxation that may result from a dispute between two countries on the determination of an arm’s length remuneration for their cross-border transactions with associated enterprises. Following this original 1979 publication, the OECD Transfer Pricing Guidelines were approved by the OECD Council in their original version in 1995. A limited update was made in this 2009 edition, primarily to reflect the adoption, in the 2008 update of the Model Tax Convention, of a new paragraph 5 of Article 25 dealing with arbitration, and of changes to the Commentary on Article 25 on mutual agreement procedures to resolve cross-border tax disputes. A subsequent edition was released in 2010, in which, Chapters I-III were substantially revised, with new guidance on: the selection of the most appropriate transfer pricing method to the circumstances of the case; the

practical application of transactional profit methods (transactional net margin method and profit split method); and on the performance of comparability analyses. Furthermore, a new Chapter IX, on the transfer pricing aspects of business restructurings, was added. Consistency changes were made to the rest of the Guidelines. Digitised document - Electronic release on 24/11/2011.

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2009 -

OECD 2009-08-18
OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations provides guidance on the valuation for tax purposes of cross-border transactions between associated enterprises.

Transfer Pricing Manual -
Gareth Green 2008-01-01

OECD/G20 Base Erosion and Profit Shifting Project Transfer Pricing

Documentation and Country-by-Country Reporting, Action 13 - 2015 Final Report - OECD
2015-10-05

Addressing base erosion and profit shifting (BEPS) is a key priority of governments. In 2013, OECD and G20 countries, working together on an equal footing, adopted a 15-point Action Plan to address BEPS. This publication is the final report for Action 13.

United Nations Practical Manual on Transfer Pricing for Developing Countries -
United Nations 2013

This publication is a response to the need, often expressed by developing countries, for clearer guidance on the policy and administrative aspects of applying transfer pricing analysis to some of the transactions of multinational enterprises (MNEs) in particular. Such guidance should not only assist policy makers and administrators in dealing with complex transfer pricing issues, but should also assist taxpayers in their dealings with tax

administrations. Without an effective response to transfer pricing issues, profits earned in one jurisdiction might appear to be shifted to another jurisdiction. This may have the

net effect of minimising tax revenues in a country where economic activity of the MNE takes place, and therefore the ability to finance country's development.