Transfer pricing is one of the most important issues for multinational companies as they strive to ensure that each company in the group earns a fair share of the profits after considering its functions and risks. Tax authorities, however, are concerned that the inter-company transfer prices are being used to reduce taxable profits in their jurisdiction. This has resulted in a sharp rise in transfer pricing regulations and enforcement, which makes transfer pricing controversies a major tax issue for companies, and particularly so in an era when base erosion and profit shifting (BEPS) issues are taking centre stage and new requirements on transfer pricing documentation and country-by-country reporting are being implemented by governments. This book contains the official text of the 2017 OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, together with information on transfer pricing in selected countries. The countries were chosen on the basis of their geographical and economic importance as well as the amount of transfer pricing activity.
Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations

Comprises Part I of a report that will be a revision of the OECD 1979 report on transfer pricing entitled “Transfer Pricing and Multinational Enterprises (“1979 Guidelines).”

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2010

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.

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

The OECD Transfer Pricing Guidelines provide guidance on the application of the “arm’s length principle”, which is the international consensus on transfer pricing, the valuation, for tax purposes, of cross-border transactions between associated enterprises.

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017

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 Guidelines for Multinational Enterprises and Tax Administrators

Transfer pricing is one of the most important issues for multinational companies as they strive to ensure that each company in the group earns a fair share of the profits after considering its functions and risks. Tax authorities, however, are concerned that the inter-company transfer prices are being used to reduce taxable profits in their jurisdiction. This has resulted in a sharp rise in transfer pricing regulations and enforcement, thereby making transfer pricing controversies a major tax issue for companies.

This book contains the official text of the 2010 OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, together with information on transfer pricing in selected countries. The countries were chosen on the basis of their geographical and economic importance as well as the amount of transfer pricing activity. Each country chapter provides a concise description of the current transfer pricing laws, guidelines and methodologies in practice in that particular country, and the information is presented in a domestic as well as an international context.

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, 1997

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 guidelines 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.

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations: Update 1999
OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations - Binder+1999 Update

Transfer Pricing and Multinational Enterprises

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.

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2010

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2001 Travel version (Turkish version)


Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2009

The 2001 edition of Transfer Pricing Guidelines was substantially revised in July 2010. See the current edition. This compact version of Transfer Pricing Guidelines provides the complete and current text of the OECD pricing guidelines accepted by

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2010 and Transfer Pricing Features of Selected Countries 2014

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations

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OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2010 (Serbian version)

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.

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations

Resolving Transfer Pricing Disputes

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