

Global Transfer Pricing Explorer

Why subscribe?

Global Transfer Pricing Explorer is the most comprehensive source of information on transfer pricing. From source documents to country regime descriptions written by local experts, easy-to-use tables and relevant case law, this collection, is an excellent source to address all your transfer pricing issues.

Title: Global Transfer Pricing Explorer

Editor(s): Anuschka Bakker

Type of publication: Online Collection or Online Collection + Historical Tax Archives

Access: Up to five users

Price: Available on request

The pricing of goods and services within a multi-divisional organization, particularly with regard to cross-border transactions, has emerged as one of the most contentious areas of international tax law. This is due in no small measure to the rise of transfer pricing regulations, as governments seek to stem the flow of tax revenue overseas, making the issue one of great importance to multinational corporations.

This publication is designed to help multinational companies, tax authorities and academics keep abreast of transfer pricing rules worldwide. The publication includes general and country chapters for all OECD and BRICS member countries on comparability analysis, benchmarking, methods, business restructuring issues, intra-group financing, audit preparation, dispute resolution, intangibles, advance pricing agreements and competent authority matters. In addition, it provides detailed descriptions of the transfer pricing requirements per country (with more than 60 country chapters), including documentation requirements such as country-by-country reporting requirements, deadlines and penalties.

This publication aims to be highly practical. This is done by including, where appropriate:

- ▶ Diagrams
- ▶ Flow charts
- ▶ Tables
- ▶ Numerical examples (sample calculations)

Main contents

- ▶ Tax News Service – Latest developments in international tax including BEPS and MLI
- ▶ Talking Points – Opinion pieces providing commentary and analysis on the latest hot topics
- ▶ Country Surveys (corporate taxation) – Concise descriptions of national tax regimes, following a uniform outline

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- ▶ Tables – Easy-to-use Transfer Pricing Tables, Transfer Pricing Documentation Tables and BEPS Country Monitor
- ▶ Models (all OECD and UN Models)
- ▶ Primary Sources – legislative documentation on direct taxes from the European Union and documentation from other international organizations (OECD, UN and PATA), including the BEPS reports (Transfer Pricing)
- ▶ Case Law – Tax Treaty Case Law and ECJ Case Law summaries (Transfer Pricing).
- ▶ COVID-19 Tax Monitor tables

Tools and Action Functionality

- ▶ Compare two similar country chapters easily, using standardized outlines
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Countries/Jurisdictions covered

Argentina, Australia, Austria, Belgium, Brazil, Bulgaria, Canada, Chile, China (People's Rep.), Chinese Taipei, Colombia, Costa Rica, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Finland, France, Germany, Ghana, Greece, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Japan, Kenya, Korea (Rep.), Latvia, Luxembourg, Malaysia, Malta, Mexico, Morocco, Netherlands, New Zealand, Nigeria, Norway, Pakistan, Panama, Peru, Philippines, Poland, Portugal, Romania, Russia, Saudi Arabia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Thailand, Turkey, Ukraine, United Kingdom, United States, Uruguay, Venezuela, Vietnam

In addition to the countries mentioned above, the following jurisdictions are covered in the Transfer Pricing Documentation tables: Andorra, Belize, Bermuda, Bosnia and Herzegovina, British Virgin Islands, Cayman Islands, Croatia, Curacao, Gibraltar, Guernsey, Iceland, Isle of Man, Ivory Coast, Jersey, Kazakhstan, Liechtenstein, Lithuania, Mauritius, Monaco, Papua New Guinea, Serbia, Seychelles, Sri Lanka, Turks Caicos Islands, United Arab Emirates

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