

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2009

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07 Sep 2009, 244 pp., ISBN: 9789264075276

Provides guidance on the application of the "arm's length principle" for valuation for tax purposes of cross-border transactions between associated enterprises. 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 that may result from a dispute between two countries on the determination of the arm's length remuneration for their cross-border transactions with associated enterprises.

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