

# Tax aspects of transfer pricing within multinational enterprises - the United States proposed regulations : a report

Organisation for Economic Co-operation and Development - Transfer Pricing Books



Description: -

- Fiction / General

Dickens, Charles, 1812-1870.

Transfer pricing -- Taxation.

International business enterprises -- Taxation.Tax aspects of transfer pricing within multinational enterprises - the United States proposed regulations : a report

- OECD documentsTax aspects of transfer pricing within multinational enterprises - the United States proposed regulations : a report

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## **Dominican Republic issues amendments to transfer pricing regulations**

Guidance on the comparability analysis is found in Section D below and in Chapter III. This exercise would be a serious undertaking for a single tax administration given the size and scale of operations of major MNE groups and the information that would be required.

## **Verrechnungspreise und multinationale Unternehmen : 3 steuerliche Sonderprobleme ; Berichte des OECD**

As a consequence, global formulary apportionment cannot, as a practical matter, recognize important geographical differences, separate company efficiencies, and other factors specific to one company or sub-grouping within the MNE group that may legitimately play a role in determining the division of profits between enterprises in different tax jurisdictions.

## **Six key transfer pricing considerations for multinational companies**

It should also be recalled at this point that transfer pricing is not an exact science but does require the exercise of judgment on the part of both the tax administration and taxpayer. Factors other than tax considerations may distort the conditions of commercial and financial relations established between associated enterprises.

## **Dominican Republic issues amendments to transfer pricing regulations**

Such an approach could potentially assign profits to an entity that would incur losses if it were an independent enterprise.

## **Six key transfer pricing considerations for multinational companies**

Appropriately implementing and ensuring the accuracy of the facts presented in your study are critical. These advocates also take the position that

global formulary apportionment is more in keeping with economic reality. Global formulary apportionment would use a formula that is predetermined for all taxpayers to allocate profits whereas transactional profit methods compare, on a case-by-case basis, the profits of one or more associated enterprises with the profit experience that comparable independent enterprises would have sought to achieve in comparable circumstances.

### **Transfer Pricing Books**

Article 7 The amendments to Article 7 modify the provisions of the profit split method by adding two approaches—a contribution analysis and a residual analysis. Future work will address the application of the transactional profit split method, the transfer pricing aspects of financial transactions, and intra-group services. And the issues in scope span the gamut — for countries adhering to OECD guidance, there is a heavy focus on DEMPE functions and, where relevant, hard-to-value intangibles.

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The local file must be submitted in electronic format within 180 days of the filing date of the transfer pricing information return.

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