



## Resolving Transfer Pricing Disputes: A Global Analysis (Cambridge Tax Law Series)

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# Resolving Transfer Pricing Disputes: A Global Analysis (Cambridge Tax Law Series)

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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.

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