



# OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2009

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## **OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2009**

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OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 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. The OECD Transfer Pricing Guidelines clarifies these issues and were originally approved by the OECD Council in 1995. In this 2009 edition, some amendments have been made to Chapter IV, 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. References to good practices identified in the online Manual for Effective Mutual Agreement Procedures

<http://www.oecd.org/ctp/memap> www.oecd.org/ctp/memap have also been included and the foreword and preface have been updated. Table of Content :- Foreword - Preface - Glossary - Chapter I. The Arm's Length Principle - Chapter II. Traditional Transaction Methods - Chapter III. Other Methods - Chapter IV. Administrative Approaches to Avoiding and Resolving Transfer Pricing Disputes - Chapter V. Documentation - Chapter VI. Special Considerations for Intangible Property - Chapter VII. Special Considerations for Intra-Group Services - Chapter VIII. Cost Contribution Arrangements - Appendix - Recommendation of the Council on the Determination of Transfer Pricing between Associated Enterprises [C(95)126/Final]; - Annexes-- Annex to the OECD Transfer Pricing Guidelines: Guidelines for Monitoring Procedures on the OECD Transfer Pricing Guidelines and the Involvement of the Business Community- Annex to Chapter III: Example to Illustrate the Application of the Residual Profit Split Method-Annex to Chapter IV: Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure ("MAP APAs")--Annex to Chapter VI. Examples to Illustrate the Transfer Pricing Guidelines on Intangible Property and Uncertain Valuation

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