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Project Aligning Transfer Pricing Outcomes with Value
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Description :

PDF-bf90f | The report contains revisions to the Oecd Transfer Pricing Guidelines to align transfer pricing outcomes with value creation. The revised guidance focuses on the following key areas: transfer pricing issues relating to transactions involving intangibles; contractual arrangements, including the contractual allocation of risks and corresponding profits, which are not supported by the activities actu... *Oecd/G20 Base Erosion and Profit Shifting Project Aligning Transfer Pricing Outcomes with Value Creation, Actions 8-10 - 2015 Final Reports*

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