RESOLVING TRANSFER
PRICING DISPUTES

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', i.e., 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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RESOLVING TRANSFER PRICING DISPUTES

A Global Analysis

Edited by
EDUARDO BAISTROCCHI
and
IAN ROXAN
To our families,
B, J, A and J; K and M
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The OECD has generously given permission to use the Table of Contents of the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (Paris: OECD Publishing, 2010) in order to make the content of the book as transparent as possible. Over 180 transfer pricing cases analysed in the book are linked to the relevant paragraphs of this key OECD document in order to provide worldwide examples of the issues it identifies. The Universidad Torcuato Di Tella Law School in Buenos Aires has also been a source of inspiration for the book. Alejandro Chehtman, Hernán Gullco, Martin Hevia, Eduardo Rivera Lopez, Celia Lerman, Sergio Muro, Ezequiel Spector and Horacio Spector have provided important feedback to key sections of the book. Last but not least, we thank the enthusiastic contribution offered by our
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Eduardo Baistrocchi and Ian Roxan

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THE GOLDEN BRIDGE: ANALYTICAL TABLE OF CASES BY TOPICS IN THE OECD GUIDELINES

The Golden Bridge aims to link each transfer pricing dispute discussed in the book with the relevant paragraphs of the OECD Guidelines. It lists the disputes according to the headings in the Table of Contents of the 2010 edition of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations. Each entry shows: (i) the specific paragraph number(s) of the OECD Guidelines referred to in the dispute (where relevant); (ii) the country; (iii) the number or name of the transfer pricing dispute as referred to in the country chapter; (iv) the page(s) where the case is referred to in the country chapter. The Table of Cases by jurisdiction includes a complete list of the cases referred to in the book, including those that do not relate to any specific entry in the OECD Guidelines, or that do not concern a transfer pricing dispute.

The example below illustrates the structure of the Golden Bridge:

Chapter I The Arm's Length Principle
A. Introduction

D.3 Losses


Preface


1 This book focuses on both OECD and non-OECD member countries. Although the OECD Guidelines are not necessarily applied in non-OECD countries, there are key common concepts in the domestic transfer pricing law of all countries explored here which will make the link offered by the Golden Bridge mechanism helpful in understanding how these concepts are being interpreted in all the countries considered.

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Chapter I The Arm’s Length Principle

A. Introduction

B. Statement of the arm’s length principle

B.1 Article 9 of the OECD Model Tax Convention