

# Transfer Pricing Aspects Of Intra Group Financing Cr Is Is

Transfer Pricing and Intra-group Financing  
Intra-Group Financing and Enterprise Group Insolvency  
Transfer Pricing Aspects of Intra-Group Financing  
Applying the Arm's Length Principle to Intra-group Financial Transactions  
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TRANSFER PRICING AND INTRA-GROUP FINANCING  
State of Play of Intra-group Financing Arrangements  
New Transfer Pricing Circular Regarding Intra-group Financing Activities  
New Transfer Pricing Guidelines on Intra-group Financing Activities  
Tax Notes International Corporate Finance  
Transfer Pricing and Financial Transactions  
Finance & Treasury Business International Money Report  
Industrial Groupings in Japan  
Standard & Poor's Creditweek International Financial Market Trends  
Financial Executive Bulletin for International Fiscal Documentation  
OECD Economic Surveys: Israel 2011  
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*Anuschka Bakker Ilya Kokorin Raffaele Petruzzi Robert Danon Antonio Russo Anuschka Bakker R. D'Angelo O.R. Hoor J. Schaffner Michael Lang OECD*

this book explores transfer pricing issues related to intra group financing transactions it is an invaluable resource for tax practitioners tax lawyers tax managers tax directors of corporations treasurers and tax authorities in all facets of transfer pricing and intra group financing

this book examines common intra group financial transactions such as intra group loans and cross guarantees highlighting their impact and treatment in the insolvency and restructuring of multinational enterprise groups it identifies the unique challenges posed by the complex corporate and financial structures of multinational firms when one or more group entities face insolvency it provides a comparative analysis of statutes and recent case law from three leading restructuring forums the uk the usa and the netherlands

for corporate managers maximization of the profits and the market value of the firm is a prime objective the logical working out of this principle in multinational enterprises has led to an intense focus on transfer pricing between related companies principally on account of the very attractive tax advantages made possible inevitably numerous countries have established transfer pricing legislation designed to combat the distortions and manipulations that are inherent in such transactions this important book one of the first in depth analysis of the current worldwide working of transfer pricing in intra group financing and its resonance in law presents the relevant issues related to loans financial guarantees and cash pooling analyses an innovative possible approach to these issues and describes new methodologies that can be implemented in practice in order to make intra group financing more compliant with efficient corporate financing decisions and the generally accepted oecd arm s length principle comparing the tax measures implemented in the corporate tax law systems of forty countries this study investigates such aspects of intra group financing as the following corporate finance theories studies and surveys regarding financing decisions application of the arm s length principle to limit the deductibility of interest expenses impact of the oecd s base erosion and profit shifting beps project transfer pricing issues related to intra group financing credit risk in corporate finance rationales utilized by credit rating agencies and the assessment of arm s length nature of intra group financing the author describes ways in which the application of the arm s length principle can be strengthened and how the related risk of distortion and manipulation can be minimized

the solutions and methodologies proposed are applicable to any business sector given that determination of the arm's length nature of transactions between related companies is one of the most difficult tasks currently faced by taxpayers and tax administrations around the world this thorough assessment and analysis will prove extraordinarily useful for in house and advisory practitioners corporate officers academics international organizations and government officials charged with finding effective responses to the serious issues raised in addition to its well researched analysis the book's comparative overview of how loans financial guarantees and cash pooling are currently addressed by oecd member states and by their national courts is of great practical value in business decision making

it is well known that intercompany financing arrangements have become increasingly subject to scrutiny in contexts of applying transfer pricing and anti tax avoidance related rules with contributions by more than 50 leading global transfer pricing and international tax experts from law firms multinational enterprises academia and tax administrations this book provides unparalleled insights into the application of the arm's length principle to different types of financial transactions application of anti avoidance rules to various intra group financial arrangements as well as the business value creation process and the dispute management landscape that underlie intra group financial transactions with in depth analysis of the legislation and market developments that fuel the diverse range of financing options available to market participants and loaded with practical examples and case studies that cover the legal and economic considerations that arise when analysing intra group finance the contributors examine such topics and issues as the following national anti abuse rules applicable to financial transactions tax treaty issues role of credit ratings and impact of implicit support loans cash pooling financial guarantees transfer pricing aspects of performance guarantees mezzanine financing considerations for crypto financing impact of crises situations such as covid 19 how treasury operations can be structured in a group and the decision making process involved how hedges offset or mitigate risks how to apply the arm's length principle to factoring and captive insurance transactions comparability analysis for various transactions special considerations for transactions carried out by a permanent establishment eu state aid and its interaction with transfer pricing rules dispute prevention and resolution tools under the oecd un and eu frameworks and developing countries perspectives focusing on brazil india and south africa given the challenges facing taxpayers and tax authorities alike this book will prove an immeasurably valuable reference guide to support tax practitioners tax administrations and tax scholars in developing standards and policies in dealing with intra group financing issues

this chapter is based on information available up to 7 march 2014 the main changes made to this chapter up to that date are in july 2013 the action plan on base erosion and profit shifting was published and actions 1 and 2 of the action plan on beps focus on hybrid instruments and entities

this is the second revised edition of the book published in 2012 and addresses the topic of intra group financing and transfer pricing

the author provides an overview of intra group financing arrangements from a corporate tax and accounting perspective it also discusses the treatment of interest free loans from the perspective of both the tax authorities and the supreme court and considers the characterization by italian courts of cash pooling arrangements including their possible recasting as intra group loans

the luxembourg tax authorities have released a new transfer pricing circular regarding intragroup financing activities the circular provides guidance on the practical application of the arm's length principle

the authors in this note describe the new circular on the tax treatment of companies carrying out intra group financing activities which was released by the luxembourg tax authorities on 27 december 2016 and is effective 1 january 2017

transfer pricing and financial transactions issues and developments since years issues related to transfer pricing and intra group financing are prominent in the agendas of both taxpayers and governments the extreme relevance

of these topics and the need to address them has attracted the interest of various international organizations for a long time already in 1972 the oecd emphasized that these topics required further attention and the 1979 oecd transfer pricing report dedicated an entire chapter to issues concerning loans however the first oecd transfer pricing guidelines issued in 1995 did not include a chapter on these issues twenty five years later in february 2020 the oecd finally released its 2022 transfer pricing guidelines on financial transactions that became chapter x of the oecd transfer pricing guidelines meanwhile in 2021 the united nations included these topics in chapter 9 of its practical manual for developing countries with those welcomed recent developments from the oecd and the un the topic is now being extensively discussed especially considering the necessary implementation of the guidance at the national level and the future answers from the tax courts at national and european levels when dealing with this matter this publication discusses the most important issues and recent developments related to this topic beginning with an in depth analysis on the accurate delineation of financial transactions it further deals with the specific transactions concerning loans financial guarantees and cash pooling this book is based on the outcomes of the presentations and discussions held during the wu transfer pricing symposium held in october 2021 at the wu vienna university of economics and business the authors apart from providing a theoretical background to the discussed issues also present case studies that show how those issues can be approached in practice

oecd s 2011 economic survey of israel examines recent economic developments policy and prospects the housing market private sector finance and the energy sector and provides a series of recommendations

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