



Transfer Pricing and Financial Transactions

Current Developments, Relevant Issues and Possible Solutions

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Details

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.

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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.

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