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Soggetti	Tax accounting Tax laws Accounting Corporate governance European Economic Community literature Commercial law Business Taxation/Tax Law Financial Accounting Corporate Governance European Integration Commercial Law
Lingua di pubblicazione	Inglese
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Nota di bibliografia	Includes bibliographical references at the end of each chapters.
Nota di contenuto	1. Introduction -- 2. Transfer Pricing Rule for SMEs in Europe -- 3. Internationalization of SMEs and Its Drivers: Are Taxes so Significant?. - 4. Evaluation of the Questionnaire on Transfer Pricing Issues of SMEs in Europe: Evidence from the EU Member States -- 5. Compliance costs of Transfer Pricing in Case of SMEs: Evidence from the EU Member States -- 6. Safe Harbour as an Alternative Approach to Transfer Pricing of SMEs -- 7. CCCTB as a Suitable Solution? -- 8. Conclusion -- Annex -- References.
Sommario/riassunto	This book provides a detailed assessment of current approaches to transfer pricing in the context of small- and middle-sized enterprises

(SMEs), including the newest update of Transfer Pricing Guidelines from 10 July 2017. It analyzes the transfer pricing rules for SMEs across the European Union (EU) and explores two alternative approaches as suitable solutions for current transfer pricing issues. The authors evaluate and discuss alternative approaches like Safe Harbour and Common Consolidated Corporate Tax Base (CCCTB). Taking into account the prominent role of SMEs in the European Union's economy, the book also puts forward policy recommendations to achieve the long-term goals of the EU's 2020 agenda.

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