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Nota di contenuto	Asia-Pacific Transfer Pricing Handbook; Copyright; Contents; Preface; Part One: Country-By-Country Analysis; Chapter 1: Introduction; Part One: Country-by-Country Analysis; Part Two: Advanced Applications; Chapter 2: Australia's Risk Assessment Transfer Pricing Approach; Introductory Issues; Transfer Pricing Reviews; Documentation Requirements; Preparation of the Documentation File; Applying the Arm's Length Principle; Simplified Approach to Doing a Benchmarking Study; Four Steps for Testing International Transfer Prices; Decision Tree; How the ATO Scores Risk; Scoring the Three Levels Score GraphOutcome of Transfer Pricing Review or Audit; Audits Taking Place in Low-Risk Situations; Transfer Pricing Review Process; Categorizing the Results of the Transfer Pricing Review; How the Australian Transfer Pricing Audit Procedure Works; Australia's Four-Step Process for Businesses; Chapter 3: Profit Attribution for a

Dependent Agent's Permanent Establishment in Australia; Permanent Establishment Concepts in Australia; Profit Attribution Concepts in Australia; The ATO's Operational Approach; Determining Functional Analysis for a Permanent Establishment
Comparative Analysis for the Permanent Establishment
Application of the Resale Price Method; Application of the Cost Plus Method; Using a Transactional Net Margin Method; Using a Profit Split Method; Toll Manufacturers; Four Examples; Example 1: Sales Agency Arrangement, Step 1 Functional Analysis; Example 2: Sales Agency Arrangement; Example 3: Toll Manufacturing Arrangement; Example 4: Toll Manufacturing Arrangement; Notes; Chapter 4: Australia's Advance Pricing Arrangement Program; Pre-Formal APA Discussions; APA Processing Times; Unilateral and Bilateral APAs; The ATO's APA Work in Process
APA Issues and Methods
Chapter 5: China Implements Transfer Pricing Procedures; Overview; Regulations; Chapter 1: General Principles; Relevant Documents; Applicable Relationships; Transfer Pricing Administration; APA Tax Administration; Cost Sharing Agreement; Controlled Foreign Corporations; Thin Capitalization; Anti-Tax Avoidance; Chapter 2: Reporting and Filing of Related Party Transactions; Associated Enterprises; Principal Categories; Tax Returns; Extension; Chapter 3: Administration of Contemporaneous Documentation; Contemporaneous Documentation Requirement; Contemporaneous Documents
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Timing Requirements for Submission; Submitting Formal Documents; Merger and Division; Chinese Language Only; Ten-Year Maintenance; Chapter 4: Transfer Pricing Methods; Arm's Length Principle; Comparable Analysis; Comparable Uncontrolled Price Method; Resale Price Method; Focus on Differences; Making Reasonable Adjustments; Material Processing; Cost Plus Method; Investigating Differences; Making Reasonable Adjustments; Transactional Net Margin Method; Investigating Differences; Making Reasonable Adjustments; Profit Split Method; Two Steps; Investigation
Chapter 5: Transfer Pricing Audits and Adjustments

Sommario/riassunto

An overarching look at transfer pricing regimes in Asia-Pacific countries and what they mean for foreign businesses A comprehensive guide for companies doing business globally, Asia-Pacific Transfer Pricing Handbook explains the policies and practices that Asia-Pacific countries employ with regards to taxing foreign businesses. The only book that analyzes and guides companies through the often complex transfer pricing rules in place in Asian-Pacific nations, the book explains how authorities in fifteen countries, including ASEAN, India, New Zealand, Japan, and South Korea, tax

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Titolo	Technology transfer report
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Formato	Materiale a stampa
Livello bibliografico	Periodico