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By PwC Deutschland | 25. Januar 2022

OECD releases latest edition of the Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations

On 20 January 2022 the OECD released the 2022 edition of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations. The current version consolidates in one publication the changes and adjustments that have taken place to the 2017 version of the OECD Transfer Pricing Guidelines.

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The current version consolidates in one publication the changes and adjustments that have taken place to the 2017 version of the OECD Transfer Pricing Guidelines, primarily in the areas: "Revised Guidance on the Transactional Profit Split Method", "Guidance for Tax Administrations on the Application of the Approach to Hard-to-Value Intangibles" and “Transfer Pricing Guidance on Financial Transactions". The consistency changes to the rest of the OECD Transfer Pricing Guidelines needed to produce this consolidated version of the Transfer Pricing Guidelines, which were approved by the OECD/G20 Inclusive Framework on BEPS on 7 January 2022.

Background: The OECD Transfer Pricing Guidelines provide guidance on the application of the "arm’s length principle", which represents the international consensus on the valuation, for income tax purposes, of cross-border transactions between associated enterprises. In today’s economy where multinational enterprises play an increasingly prominent role, transfer pricing continues to be high on the agenda of tax administrations and taxpayers alike. Governments need to ensure that the taxable profits of MNEs are not artificially shifted out of their jurisdiction and that the tax base reported by MNEs in their country reflects the economic activity undertaken therein and taxpayers need clear guidance on the proper application of the arm’s length principle.

More information on the OECD Transfer Pricing Guidelines to be found **here**.

Schlagwörter

OECD Transfer pricing, Transfer Pricing Guidelines