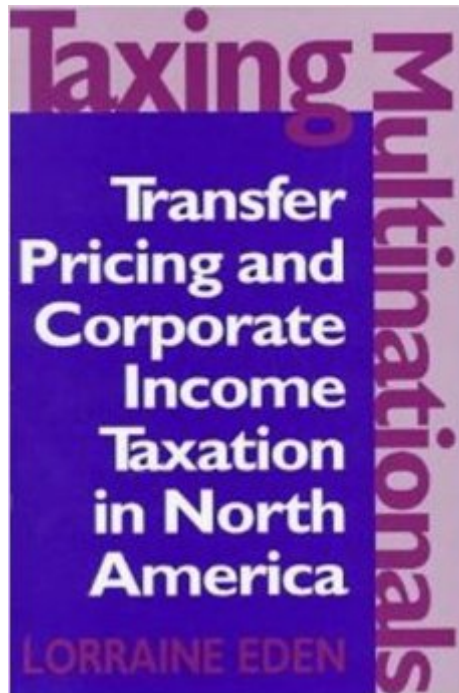


The book was found

Taxing Multinationals: Transfer Pricing And Corporate Income Taxation In North America



Synopsis

Governments face complex problems in taxing crossborder, intrafirm transactions of multinational enterprises. Such transactions dominate world trade flows and critically affect national tax revenues. However, their values - transfer prices - are set typically inside the multinationals. As a result, governments have established complicated rules based on the arm's length standard to discourage transfer price manipulation. This book draws on the fields of international business, economics, accounting, law, and public policy as they pertain to transfer pricing. It includes a state-of-the-art review of the economic theory of transfer pricing; an international business approach to multinationals and intrafirm trade in North America; complete outlines of the corporate income tax laws and regulations in Canada, the United States, and Mexico as they apply to transfer pricing; a thorough discussion of the roles of the U.S. Treasury and the OECD in developing the arm's length standard; summaries of key transfer pricing court cases; samples of accounting practices and problems; and a critical look at the current tax issues and public policy proposals in regard to taxing multinationals in the twenty-first century. *Taxing Multinationals* should be of interest to practitioners, researchers, and policy makers who deal with multinational enterprises, international taxation, and intrafirm transactions.

Book Information

Hardcover: 856 pages

Publisher: University of Toronto Press, Scholarly Publishing Division (April 4, 1998)

Language: English

ISBN-10: 0802007767

ISBN-13: 978-0802007766

Product Dimensions: 6.3 x 1.7 x 9.3 inches

Shipping Weight: 2.6 pounds (View shipping rates and policies)

Average Customer Review: 4.0 out of 5 stars [See all reviews](#) (1 customer review)

Best Sellers Rank: #2,965,578 in Books (See Top 100 in Books) #107 in [Books > Business & Money > Taxation > International](#) #113 in [Books > Law > Tax Law > International](#) #166 in [Books > Business & Money > Taxation > Corporate](#)

Customer Reviews

Perhaps the best (introduction) book on transfer prices and multinationals I've ever read. Eden provides a good introduction in the economic theory of multinationals founded on the theory of the firm. Afterwards, she presents the microeconomic basis of the effects of taxation on the production

process within the MNE. Propositions for a future taxation system in the EU are made, also the unitary concept is evaluated.

[Download to continue reading...](#)

Taxing Multinationals: Transfer Pricing and Corporate Income Taxation in North America Passive Income: Learn How To Make Money Online And Become Financially Free (Passive Income, Passive Income Online, Passive Income Streams, Passive Income ... Passive Income Streams, Make Money Book 1) Passive Income: The Little Secrets of Passive Income (passive income ideas, passive income streams explained, passive income secrets): How You Can Create Passive Income With Little Or No Money At All PASSIVE INCOME: TOP 7 WAYS to MAKE \$500-\$10K a MONTH in 70 DAYS (top passive income ideas, best passive income streams explained, smart income online, proven ways to earn extra income) Corporate Finance: Corporate Finance Guide To Understanding Corporate Finance With Strategies For Business Owners For Utilizing Corporate Finance Including ... Finance Business, Theory And Practice) Corporate Transfer Pricing in Selected Multinational Companies Headquartered in the United States Passive Income: Definitive Beginner's Guide to Quit Your Day Job Through Multiple Income Streams (Passive Income Online, Make Money, Passive Income Secrets Book 1) Passive Income: Make Money Online With Multiple Streams Of Income (Passive Income Online, Make Money Online, Step by Step Guide to Create Passive Income) Corporate Tax Reform: Taxing Profits in the 21st Century [Paperback] [2011] 1 Ed. Martin A. Sullivan Corporate Tax Reform: Taxing Profits in the 21st Century Create with Transfer Artist Paper: Use TAP to Transfer Any Image onto Fabric, Paper, Wood, Glass, Metal, Clay & More! Passive Income: The Death of Money and Passive Income. How to Make Money Online and Survive in the Economic Collapse (Passive income, financial freedom, ... online, free money) (collapse, shtf Book 1) International Taxation in America for the Entrepreneur, 2016 Edition: International Taxation for the Business Owner and Foreign Investor PASSIVE INCOME: 14 Ways to Make \$5,000 a Month in Passive Income (Make Money Online, Work from Home, Passive Income Streams, and More!) Passive Income: Beginners Guide - Proven Steps And Strategies to Make Money While Sleeping (FREE Training Bonus Included) (Passive Income Online, ... Make Money Online, Passive Income Streams) Passive Income: Become Financially Free by Working Less and Earning More (Passive Income for Beginners, Make Money While You Sleep, Money Making Ideas, Passive Income Strategies) PASSIVE INCOME :MUTUAL FUND (Book #3): Make Your Money Work for you by Mutual Fund (passive income in 90 days, passive income top 7 ways to make \$500-\$10k a month in 70 days) (MONEY IS POWER) Passive Income: Four Beginner Business Models to Start Creating Passive Income Online (Passive Income Streams,

Online Startup, Make Money Online, Financial Freedom) PASSIVE INCOME: Develop A Passive Income Empire - Complete Beginners Guide To Building Riches Through Multiple Streams (Multiple Streams, Passive Income Riches, E-commerce Empire) Affiliate Marketing: Beginners Handbook - Proven Step By Step Guide To Make Passive Income With Affiliate Marketing (FREE Bonus Included) (Passive Income, ... For Beginners, Passive Income Online)

[Dmca](#)