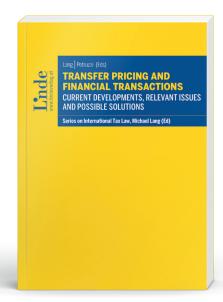
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Transfer pricing and financial transactions: Issues and developments

This book discusses the most important issues and recent developments related to transfer pricing and financial transactions. 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.

This publication 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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