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Transfer Pricing Switzerland Insights

Special Issue March 2014



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Did you know?

The OECD's Committee on Fiscal Affairs consults with business and other interested parties through a variety of means to inform its work in the tax area. One important way of obtaining such input is through the release of papers or discussion drafts for public comment. You can click [here](#) to consult the list of current and future papers for comments.

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Dear Sir or Madam,

We are pleased to present to you a special edition of Transfer Pricing Insights which covers the latest OECD developments.

Transfer Pricing Hot Topics

The OECD's Discussion Paper on Transfer Pricing Comparability Data and Developing Countries

On 11 March 2014, the Organisation for Economic Cooperation and Development ("OECD") released a discussion paper on ways to address the concerns expressed by developing countries on the quality and availability of the information on comparable transactions. The paper, which has been prepared by the OECD Secretariat in conjunction with the Task Force on Tax and Development, sets out four possible approaches to addressing such concerns:

- Expand access to data sources for comparables, including range of data, access to databases
- More effective use of data sources for comparables, including guidance and assistance in the effective use of databases, selection/adjustment of comparables
- Approaches to identifying arm's length prices or results without reliance on direct comparables
- Guidance and assistance with respect to Advance Pricing Agreements and Mutual Agreement Proceedings

This paper constitutes an interim draft that has been released to obtain comments, suggestions and prioritisation of the

investments such as those in marketing, new products or brand building and most importantly, which part of the business bears the cost. When they begin to create value, appropriate pricing arrangements will need to be in place.

potential measures identified in the paper. Written comments and suggestions can be sent to the OECD up to 11 April 2014.

Please click [here](#) to access the discussion paper in question.

The OECD's Discussion Draft on BEPS Action 6: Preventing the Granting of Treaty Benefits in Inappropriate Circumstances

On 14 March 2014, the OECD published a discussion draft in relation to Action 6 of the Base Erosion and Profit Shifting (BEPS) Action Plan, which is the prevention of treaty abuse.

The discussion paper addresses the following key considerations:

- Treaty provisions and/or domestic rules to prevent the granting of treaty benefits in inappropriate circumstances
- Clarification that tax treaties are not intended to be used to generate double non-taxation
- Tax policy considerations that, in general, countries should consider before deciding to enter into a tax treaty with another country

Public comments are invited on the discussion draft until 9 April 2014. Please click [here](#) to access the discussion draft.

Deloitte publishes its comments on the OECD's Discussion Draft on Transfer Pricing Documentation and Country-by-Country Reporting

On 30 January 2014, the OECD released a discussion draft on transfer pricing documentation and country-by-country reporting as part of its work on BEPS. It sets out revised guidance on transfer pricing documentation requirements and includes a common template for the reporting of detailed global financial & transaction information to tax authorities on a country-by-country basis, focusing on the global allocation of income, economic activity, and taxes paid.

Deloitte has published its comments on the discussion draft. These comments can be accessed [here](#).

We hope you have enjoyed this special edition of Transfer Pricing Switzerland Insights. If you have questions in relation to one of the above topics or you would like to discuss your

situation and receive a professional opinion on any transfer pricing related topics, please feel free to contact us directly via phone or email.

Best regards,

Hans Rudolf Habermacher
Transfer Pricing Practice Leader, Partner

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