

UHY GLOBAL TRANSFER PRICING GUIDE

January 2015

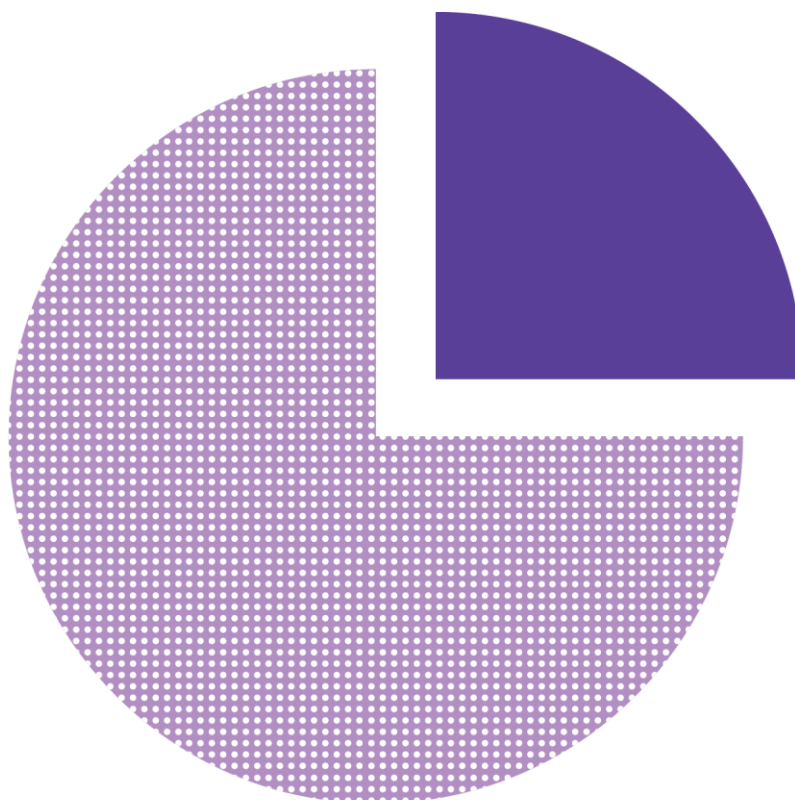


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AUSTRALIA

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AUSTRIA

From 1.1.2011 agreements with the tax authority concerning transfer pricing are newly regulated (§ 118 BAO). The written agreement is only binding for the tax authority. The request has to be made before realisation of the case and it will cost from EUR 1.500 up to EUR 20.000 depending on the sales revenue.

BURDEN OF PROOF

Austrian tax authorities have to prove the use of non-market values, but the company must co-operate with the tax authorities.

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PRINCIPAL DIFFERENCES WITH OECD GUIDELINES

There are no principal differences with OECD Guidelines.

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BELGIUM

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CANADA

GHANA

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