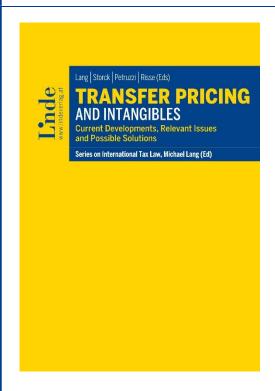
## **Presseinformation**



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### **Transfer Pricing and Intangibles**

Current Developments, Relevant Issues and Possible Solutions

Schriftenreihe zum Internationalen Steuerrecht

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# Transfer Pricing Treatment of Intangibles: Issues and Developments

In recent decades, intangibles have become one of the most relevant success factors for Multinational Enterprises (MNEs). Along with the increasing importance of intangibles for economies, their tax treatment has also been under scrutiny which includes inter alia respective transfer pricing issues.

This book is based on the outcomes of the presentations and discussions held during the WU Transfer Pricing Symposium, 'Transfer Pricing and Intangibles: Current Developments, Relevant Issues and Possible Solutions', that took place in October 2018 at the WU Vienna University of Economics and Business. The publication discusses the most important issues and recent developments related to transfer pricing treatment of intangibles. Starting with the definition of intangibles, it further deals with topics such as appropriate attribution of intangible-related profits, structuring of intangibles in MNEs, and proper valuation of intangibles.

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