

This handbook provides a comprehensive analysis of the transfer pricing issues that affect taxpayers and tax collectors alike. It has a practical focus advising taxpayers about transfer pricing techniques and their consequences. \* Provides non-tax transfer pricing guidance on such issues as imported merchandise, customs-related issues, and customs appraisalment \* Describes IRS penalties in detail \* Describes various transfer pricing methodologies This core volume (ISBN 0471-406619) is supplemented annually. The 2002 Supplement includes updates to both Transfer Pricing 3e and Transfer Pricing International. It contains: \* Two new chapters on Cost-Sharing Buy-Ins and Technology, Licensing, and Economic Issues in Transfer Pricing \* Complete revisions to chapters on New Zealand, Singapore, Belgium, Czech Republic, Russia, and South Africa. (with updates to Germany chapter) \* New Appendix containing information regarding Practice Note 7 This supplement updates the core volumes, Feinschreiber/Transfer Pricing Handbook, Third Edition (ISBN 0471-406619) and Transfer Pricing International: A Country by Country Guide (ISBN 0471-385239).

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