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78 Chapters
14 Annexures
4 Volumes
3112 Pages

Bombay Chartered
Accountants' Society



Law & Practice of Transfer Pricing in India - A Compendium

About the
Compendium

Highlights

**Foreword by
Mr. Pascal Saint-Amans Director,
Centre for Tax Policy &
Administration, OECD**

Transfer Pricing has emerged as a vital and integral aspect of International Tax Practice for CFOs as well as for professionals advising on cross border structuring and businesses, tax administrators and others.

Since its introduction into India in 2000, this dynamic law is still evolving, more so in the light of OECD and G20 Nations' BEPS programme. To that end, we have ensured updates and amendments in the relevant Chapters, making this Compendium up-to-date. This detailed and well-researched Compendium comprises a Glossary, 78 Chapters and 14 Annexures contributed by 140 plus professionals and OECD. This publication has the distinction of combining TP law with practice and judicial pronouncements coupled with the sharing of practical experiences by professionals. We are confident that this unique Compendium on Transfer Pricing will prove to be very educational and useful for chartered accountants, law and tax professionals, tax administrators and others.

The Compendium is updated with the revised OECD Transfer Pricing Guidelines, 2022. Foreword by Mr. Pascal Saint-Amans, Director, Centre for Tax Policy and Administration, OECD and reproduction of the Preface of the OECD TP Guidelines, 2022 and Executive Summaries of the BEPS Action Plans 8-10 (2015 Final Reports) on Aligning Transfer Pricing Outcomes with Value Creation and the BEPS Action Plan 13 (2015 Final Report) on Transfer Pricing Documentation and Country-by-Country Reporting, have enhanced the utility of this publication.

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