

Series on International Tax Law

Univ.-Prof. Dr. Dr. h.c. Michael Lang (Editor)

Volume 116

Transfer Pricing and Value Creation

edited by

Raffaele Petruzzi

Romero J.S. Tavares

Lnde

Contents

Series Editor's Preface	V
Editors' Preface	VII
List of Authors	IX

Introduction

<i>Olga Solovyova</i> Historical Evolution on Transfer Pricing and Value Creation	3
<i>Shengjie Yan</i> Value Creation and Transfer Pricing Policy Considerations	33
<i>Werner Egger</i> Transfer Pricing and Value Creation in the Context of Permanent Establishments	55

Value Creation and the Application of the Arm's Length Principle

<i>Matthias Werner</i> Value Creation and the Accurate Delineation of the Transaction	93
<i>Viktoria Kraus</i> Value Creation and the Recognition of the Actual Transaction Undertaken	131
<i>Martin Simunek</i> Value Creation and Application of Traditional Transaction Methods	151
<i>Pavlo Khodakovsky</i> Value creation and the Application of Transactional Profit Methods	173

Transfer Pricing and Global Value Chains

<i>Pavlina Kropackova</i> Value creation and procurement function	197
<i>Doris Schatzl</i> Value creation and the manufacturing function	225
<i>Valeria Khmelevskaya</i> Value Creation and the Distribution Function	255

Contents

<i>Monika Majerkova</i>	
Value Creation and Service Function	295
<i>Bernhard Winkelbauer</i>	
Transfer Pricing and Value Creation in the RD&I Functions	313
Transfer Pricing and Value Creation in Specific Industry Sectors	
<i>Dmitry Brodskiy</i>	
Transfer Pricing and Value Creation in the Commodities Trade Sector	339
<i>Jeanine Blumer</i>	
Transfer Pricing and value creation in the Automotive Sector	361
<i>Tereza Gebauer</i>	
Transfer pricing and value creation in the Real Estate sector	387
<i>Paul Tiefeling</i>	
Transfer Pricing and Value Creation in the Consumer Products Sector	419
<i>Monica Califano</i>	
Transfer Pricing and Value Creation in the Food and Beverage Sector	445
<i>Angelika Zacher</i>	
Transfer Pricing and Value Creation in a Digitalized Economy	471
<i>Yusufjamal Siddiqui</i>	
Transfer Pricing & Value Creation in the Pharmaceutical Sector	503
<i>Stefan Schuster</i>	
Transfer Pricing and Value Creation in the Telecommunications Sector	527