

Endnotes: Clickable list of webpage links

(Note, the author considers the links to be reliable and safe, but readers should make their own assessment before clicking.)

- (1) ¹ www.oecd.org/ctp/transfer-pricing
- (2) ² www.oecd.org/tax/beps
- (3) ³ www.oecd.org/tax/tax-talks-webcasts.htm
- (4) ⁴ www.taxnotes.com/tax-notes-transfer-pricing-center
- (5) ⁵ www.ifa.nl/branches-regions/branches
- (6) ⁶ <https://www.core-econ.org/about/>
- (7) ⁷ <https://www.oecd.org/tax/transfer-pricing/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-20769717.htm>
- (8) ⁸ <https://desapublications.un.org/publications/united-nations-practical-manual-transfer-pricing-developing-countries>
- (9) ⁹ <https://www.oecd.org/tax/treaties/model-tax-convention-on-income-and-on-capital-condensed-version-20745419.htm>
- (10) ¹⁰ https://financing.desa.un.org/sites/default/files/2023-05/UN%20Model_2021.pdf
- (11) ¹¹ www.oecd.org/ctp/glossaryoftaxterms.htm
- (12) ¹² www.taxjustice.net/faq/what-is-transfer-pricing
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- (18) ¹⁸ www.oecd.org/tax/transfer-pricing/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-20769717.htm
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- (21) ²¹ <https://www.oecd.org/tax/beps/beps-actions.htm/>
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- (23) ²³ https://www.un.org/esa/ffd/wp-content/uploads/2015/10/TT_Introduction_Eng.pdf
- (24) ²⁴ koflerge.files.wordpress.com/2020/09/unlimited-adjustments.pdf
- (25) ²⁵ <https://data.oecd.org/entrepreneur/enterprises-by-business-size.htm>
- (26) ²⁶ www.gov.uk/hmrc-internal-manuals/international-manual/intm412060
- (27) ²⁷ <https://www.gov.uk/hmrc-internal-manuals/international-manual/intm413180>
- (28) ²⁸ <https://resource.cdn.icai.org/71914citax251022.pdf>
- (29) ²⁹ <https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:62000CJ0324:EN:HTML>
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- (36) ³⁶ <http://www.austlii.edu.au/cgi-bin/sign.cgi/au/cases/cth/FCAFC/2017/62>
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- (38) ³⁸ https://read.oecd-ilibrary.org/taxation/addressing-base-erosion-and-profit-shifting_9789264192744-en#page1
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