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Ernst Kamilla Zembala Heidelberg University **Transfer Pricing in SMEs** Veronika Solilova, Danuse Nerudova, 2017-10-31 This book provides a detailed assessment of current approaches to transfer pricing in the context of small and middle sized enterprises SMEs including the newest update of Transfer Pricing Guidelines from 10 July 2017 It analyzes the transfer pricing rules for SMEs across the European Union EU and explores two alternative approaches as suitable solutions for current transfer pricing issues The authors evaluate and discuss alternative approaches like Safe Harbour and Common Consolidated Corporate Tax Base CCCTB Taking into account the prominent role of SMEs in the European Union's economy the book also puts forward policy recommendations to achieve the long term goals of the EU's 2020 agenda Mergent Industrial Manual ,2002 Congressional Record United States. Congress, 1971 Company Archives Manual ,2007 Solutions Manual/test Bank, Income Tax Fundamentals, 1998 Edition Gerald E. Whittenburg, Martha Altus-Buller, 1998 **Mergent International Manual**,2001 Moody's OTC Industrial Manual ,1995 Companies traded over the counter or on regional conferences **Books in Print Supplement**, 1985 The Publishers' Trade List Annual ,1981 Dissertation Abstracts International ,1970 Who's who in the Midwest ,2002 **Income** Tax Fundamentals, 2013 Gerald E. Whittenburg, Martha Altus-Buller, Steven Gill, 2013

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