

Transfer Pricing 2024: Law and Practice

APRIL 30, 2024 1 MIN READ



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The federal government has plans to update the rules that govern transfer pricing — the pricing one branch or division or group of a company charges another for goods or services. Ahead of those changes, experts from Osler's Tax Group contributed an article to Chambers and Partners, outlining what to expect in the new rules and explaining what that means for Canadian and international businesses.

In this comprehensive guide, Amanda Heale, partner, Edward Rowe, Co-Chair of Osler's Tax group, Mark Brender, leader of Osler's tax group in Montréal, and associate Kaitlin Gray detail what the current transfer pricing regime is, describe the proposed amendments and discuss significant court rulings that have affected and clarified how the rules are implemented.

This report also elaborates on the international influences that are driving some of the changes, including the OECD Transfer Pricing Guidelines and the Inclusive Framework on Base Erosion and Profit Shifting (BEPS). Additionally, it reviews currently existing programs in Canada, such as the advance pricing arrangements (APA) program and the Mutual Agreement Procedure (MAP) program and how they work.

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