

DETERMINATION OF TRANSFER PRICING

Claudio DARBISI*

ABSTRACT: *The phenomenon of transfer pricing has emerged as common practice among highly diversified companies. It can be qualified as “prices with related parties” including specifically transfer of goods, providing of services, transfers and other transactions concerning intangibles, cost contribution, arrangements and business restructurings. In a context of growing globalization and in view of the importance that multinational companies are assuming in the economic world, the regulation of transfer pricing represents an issue of significant importance, both for taxpayers and financial administrations, as it allows the determination of companies’ taxable income operating inside tax jurisdictions.*

KEY WORDS: *Transfer pricing; globalization; international tax regulations.*

JEL Code: *K 34*

* Business Analyst at Bip S.p.A., University of International Studies of Rome – UNINT, ITALY.

¹ About the concept of Transfer Pricing see Lang M., Strock A., Petruzzi R., Risse R., in *Transfer Pricing and Intangibles: Current Developments, Relevant Issues and Possible Solutions*, 2019, Vienna, pp. 30ff. The authors also analyse intangible asset transfer prices.