



OECD Tax Policy Studies E-commerce: Transfer Pricing and Business Profits Taxation

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The increased speed and mobility of business activities and cross-border transactions resulting from internet usage has particular implications for applying transfer pricing methods and for taxing business profits. This book presents a two-part look at existing OECD positions on these issues.

Part I of this edition analyses e-commerce transfer pricing in the context of four business models: automated electronic transactions; online auctions for customer-to-customer and business-to-business sales; subsidiary-to-parent web hosting arrangements; and computerised transactions for airline reservations. The *OECD Transfer Pricing Guidelines for Multinational Enterprises* and Tax Administrations provide guidance on the application of the arm's length principle to transfer pricing methods. Given the fact patterns of the four business models, Part I assesses how appropriate this guidance is to the issues raised by e-commerce.

Part II of this edition examines the current OECD Model Tax Convention treaty rules for taxing business profits. It studies whether the existing rules are capable of dealing with the new reality of e-commerce in a fair and effective manner and whether it could be possible to find better alternatives.

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