

# Transfer Pricing Country Profiles

These country profiles focus on countries' domestic legislation regarding key transfer pricing principles, including the arm's length principle, transfer pricing methods, comparability analysis, intangible property, intra-group services, cost contribution agreements, transfer pricing documentation, administrative approaches to avoiding and resolving disputes, safe harbours and other implementation measures.

Focus

Available in: **English** français

## Country profiles

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The information contained in these profiles is intended to clearly reflect the current state of countries' legislation and to indicate to what extent their rules follow the *OECD Transfer Pricing Guidelines*.