

OECD's Guidance on transfer pricing implications of Covid-19: allocation of losses and extraordinary costs 2/14/21

Many multinational enterprises have suffered losses from a drop in demand, a supply chain delay or extraordinary operating costs during the period of Covid-19 restrictions. The allocation of such losses and extraordinary costs between related companies is likely to attract the tax authority's scrutiny so these issues require special attention. This article explores the allocation of losses and Covid-19 specific costs in the light of the OECD's Guidance on the transfer pricing implications of the Covid-19 pandemic.

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