

## THE IMPORTANCE OF CHANGES IN TRANSFER PRICING FOR RELATED COMPANIES IN EUROPE

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### **Abstract**

In practice, the related entities, when determining the prices of their transactions, they are not always follow market principles. They do it with growing dynamic, scale and complexity. The consequence of this is more and more methods of their settlements. It connects with the growing interest of tax authorities and increased controls in the field of transfer pricing. In 2017 happened significant changes in the transfer pricing regulations of European countries and the OECD issued new guidelines. The research problem of the following article are changes in the transfer pricing of particular countries. The aim of the research is to analyse the significance of transfer pricing changes for the operations of related companies in Europe using the OECD Guidelines and changes in the regulations of selected European countries.

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