

339.7

ТРАНСФЕРТНЕ ЦІНОУТВОРЕННЯ В ОПЕРАЦІЯХ ІЗ ОФШОРАМИ

In article it is looked out about general problems of transfer pricing and it is shown usage of it in operations with offshore agents.

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[2].

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2 000 () [4].
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	[5],	- 18 % [6],	-	12 % [7],	- 8 % [8].
	21-25 %		[9].		
		17 %			
	9 %			2004-2010	
		2004		1500	
926					
			100	2007	
		300			
500		200			
				2010	
	198				
			1		
				[10].	
\$ 365			[11].		
UN North-South Commission: „					
			33 %	314 %	
		- 40 %,		- 26 %,	
- 1100 %” [12].					
	2008				
1 853,50	972,98			4 121,81	
			2 052		
	8 500				
		1,75			
- 1,20			- 387,83		
2010			53,1		
	[13].				

2005 .
GlaxoSmithKline. 1989
2006 . 3,4 IRS
5,1
[2].
WorldCom(), ,
100 350
KPMG
WorldCom,
[14].
[15].
TheGuardian 13 , 1 (10,5 +
1,5 +1).
61 1 (8
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17
) . TheGuardian , Dole,
Chiquita FreshDelMonte,
50 2008 . 1,4
200 (14,3 %) [15].
Microsoft, Google Amazon

[16]. 500
13–17 %
2006–2011 . [16].

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