

Precios de transferencia:

Qué son y obligaciones en su aplicación

Son aquellos precios que se pactan en una transacción que se realiza entre personas o entidades que tienen una vinculación o relación.

Obligaciones de aplicación en empresas:

- Obligación de información
 - Información país por país
 - Información sobre operaciones vinculadas
- Obligación de documentación
 - Documentación relativa a la estructura, organización, actividades, activos intangibles, situación financiera y fiscal del grupo
 - Documentación del contribuyente



Precios De Transferencia Cmodificaciones 25063

José Manuel Calderón Carrero

A red circular graphic with a gradient, appearing as a partial circle or a stylized 'C' shape, located to the right of the author's name.

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Christian Vázquez Sánchez,2017-12-13 En la reforma 2016 a la Ley del Impuesto Sobre la Renta se incluy el art culo 76 A
que incluye nuevas obligaciones a los contribuyentes El art culo no hace otra cosa que adoptar de manera casi textual la Acci
n 13 del ya de todos conocido Proyecto BEPS En un af n de transparentar las operaciones de los contribuyentes con sus
partes relacionadas el art culo obliga a presentar 3 nuevas declaraciones informativas informativa maestra informativa local
e informativa pa s por pa s Dichas declaraciones deber n presentarse por primera vez a m s tardar en el mes de diciembre de
este a o por aquellas operaciones realizadas en el ejercicio fiscal de 2016 En esta obra el autor plantea los antecedentes
recopila las disposiciones y detalla las sanciones por incumplimiento adem s de que hace recomendaciones y da tips al
contribuyente para estar listo y cumplir en tiempo y forma **Precios de transferencia e impuesto sobre sociedades**
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