

# **OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations *Condensed version* and Transfer Pricing Features of Selected Countries 2009**

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Countries covered: Argentina, Australia, Belgium, Brazil, Canada, Chile, China, France, Germany, India, Ireland, Italy, Japan, Malaysia, Netherlands, New Zealand, Poland, Portugal, Russia, Singapore, South Korea, Spain, Sweden, Switzerland, Thailand, Turkey, United Kingdom, United States, Venezuela.

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