



List of Publications – Oliver Treidler (Last Update: June 2017):

Der Standardfall einer risikoarmen Bau- und Montagebetriebsstätte – Die (un)widerlegbare Vermutung der BsGaV

Betriebs Berater 25 / 2017 , S. 1436

How tax gap estimates are abused to promote a tax-grabbing agenda

Cayman Financial Review, Issue 47, p.64

<http://caymanianfinancialreview.cay.newsmemory.com/>

Comparability — Moving to the Top of the EU’s Transfer Pricing Agenda

Tax Notes International (6th of March 2017), with B. Grothe und A. Paprotny

In this article, the authors discuss the importance of comparability to transfer pricing evaluations in the European Union, including the availability of sufficient comparables, the role of foreign comparables, and the use of internal comparables.

Economic Valuation Techniques for Transfer Pricing

Tax Notes International (6th of February 2017), with S. Jung

In this article, the authors discuss a recent study by the European Commission on economic valuation techniques that could affect transfer pricing and tax practitioners in Europe.

Never mind the Brexit - The EU responds to British vote with more centralization and increases its campaign against tax competition

Cayman Financial Review, 4th Quarter 2016, Issue No 45, page 46

<http://www.caymanfinancialreview.com/2016/11/01/never-mind-brexit-the-eu-responds-to-british-vote-with-more-centralization-and-increases-its-campaign-against-tax-competition/>

Profit-Split Method Remains The Ugly Duckling of Transfer Pricing

Tax Notes International, Volume 84, Number 3 (17th October 2016)

In this article I discuss the OECD's recent discussion draft on the revised guidance on profit splits, arguing that the OECD has missed an important opportunity to modernize the arm's length principle.

The Arm's Length Principle In The Times of BEPS

Working Paper - Research Gate (16th of February 2016)

https://www.researchgate.net/publication/294495210_The_Arm%27s_Length_Principle_In_the_Times_of_BEPS

A Lesson From BEPS: Minimize Transfer-Pricing-Related Tax Risks

Tax Notes International, Volume 79, Number 12, p.1047 (21st of September 2015), with B. Grothe and G. Bergmann,

This article presents a concise review of some key reforms proposals of the BEPS project and outlines a basic guidance for taxpayers on how to enhance the tax viability of their transfer pricing systems.

The fight of the EU against tax avoidance: More powers for Brussels

Cayman Financial Review, Issue 40, p.40 (19th of August 2015)

<http://caymanianfinancialreview.cay.newsmemory.com/>

The OECD BEPS Action Plan - Implications for the Tax Viability of Centre-Led Transfer Pricing Structures

Oil, Gas & Energy Law, OGEL 4 (July 2015)

<https://www.ogel.org/article.asp?key=3565>

Why the Future of Transfer Pricing is linked to Improving the Valuation of Intangibles

Working Paper - Research Gate (19th of May 2015)

https://www.researchgate.net/profile/Oliver_Treidler/publications

Luxembourg Leaks – the European Commission vows that no country will be spared in the ongoing fight against tax avoidance

Cayman Financial Review, Issue 38, p.32 (30th of January 2015)

<http://caymanianfinancialreview.cay.newsmemory.com/>

The European Commission's Fight against BEPS and how it relates to State Aid

Cayman Financial Review, Issue 37, p.42 (14th of October 2014)

<http://caymanianfinancialreview.cay.newsmemory.com/>

Multinationale Unternehmen und Besteuerung

Steuer und Wirtschaft (2/2014), with B. Grothe

Um unbeabsichtigte Auswirkungen im Zusammenhang mit der Einführung der GKKB zu vermeiden erscheint es geboten den polit-ökonomischen Hintergrund bei einer entsprechenden Empfehlung zu berücksichtigen. Insbesondere sollten die Vorzüge und Nachteile einer formelbasierten Gewinnaufteilung jenen des Fremdvergleichsgrundsatzes gegenübergestellt werden

CCCTB and formulary apportionment – the state of play in Europe

Cayman Financial Review, Issue 35, p.34 (14th of April 2014)

<http://caymanianfinancialreview.cay.newsmemory.com/>