

# Incredibly timely: Tax Justice Focus features Transfer ...

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The latest edition of TJN's quarterly newsletter, [Tax Justice Focus](#), is available for [download here](#).

Guest edited by TJN Senior Adviser, David Spencer, this edition has particular focus on transfer pricing, and includes articles summarising research by some of the participants at TJN's international conference on transfer pricing that was hosted by the Finnish government in Helsinki earlier this year.

In her article Brazilian tax attorney Tatiana Falcão contrasts the Brazilian approach to transfer pricing, which is based on a mix of safe harbours and fixed margins, with the OECD approach based on the arm's length method.

Australian attorney Kerrie Sadiq explains why the high level of integration and complexity of multinational financial institutions (MFIs) like banks allows massive opportunities for profits-shifting and proposes unitary taxation and formulary apportionment as the appropriate response for overcoming the problems that arise from trying to tax MFIs.

In our third feature article, Indian tax attorney Vikram Vijayaraghavan explores the deficiencies of the Indian transfer pricing system and proposes the use of safe harbour arrangements, formulary apportionment, and a streamlining of current transfer pricing provisions.

In his article, David Spencer, summarises the reporting requirements for resource extraction companies required by the Dodd-Frank legislation in the USA, and compares these new requirements with the broader reporting requirements that would be required by a full Country-by-Country reporting provision.

TJN's Moran Harari and Markus Meinzer provide a progress report on preparations for the 2013 edition of the Financial Secrecy Index, scheduled for launch in November 2013 whilst in his book review, John Christensen finds the new edition of A Dictionary of Taxation (Simon James, published by Edward Elgar, 2012) a helpful addition to his desk.

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