

Transferne cijene i porezna evazija

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Sadržaj — U ovom radu će biti prezentirana problematika transfernih cijena sa međunarodne porezne perspektive jer dotiče porezne sisteme i zakone različitih zemalja, ukazat će se na značaj principa van dohvata ruke, adekvatnog dokumentovanja i metodologija za utvrđivanje transfernih cijena. Prema podacima Organizacije za ekonomski razvoj i saradnju preko 60% svjetske trgovine odvija se preko multinacionalnih kompanija tako da se može reći da multinacionalne kompanije imaju ključnu ulogu u globalnoj ekonomiji. Globalizacija poslovanja dovela je do toga da multinacionalne kompanije disperzuju svoje aktivnosti preko podružnica koje su locirane širom svijeta, u zemlje koje imaju različite i povoljnije porezne stope. U slučaju kada multinacionalne kompanije alociraju profit iz zemalja sa višim poreznim stopama ka zemljama u kojima su te stope niže dolazi do minimiziranja poreznih obaveza i porezne evazije što utiče na državne budžete tako da porezni organi širom svijeta sve veću pažnju posvećuju transfernim cijenama i ulažu napore da razviju mjere kako bi se porezna evazija ove vrste umanjila i eliminisala.

Ključne riječi — Metode utvrđivanja transfernih cijena, porezna evazija, poreze stope, princip van dohvata ruke.

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Transfer pricing and tax evasion

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Content — In this paper will be presented international tax perspective of transfer pricing issues because it affects tax systems and tax laws of different countries, with underlining importance of arm's length principle, adequate transfer pricing documenting and methodologies. According to the Organization for Economic Cooperation and Development more than 60% of World trade takes place through multinational companies and it could be said that multinational companies play a key role in the global economy. The globalization of business has led to the fact that multinational companies dispersed their activities through subsidiaries which are located around the world, to countries that have different and more favorable tax rates. In the case when multinational companies allocate profits from countries with higher tax rates to the countries in which these rates are lower it comes to minimizing tax liabilities and tax evasion that affects state budgets and these issues increase tax authorities attention to transfer pricing worldwide and they make efforts to develop measures to reduce and eliminate this type of tax evasion.

Key words — Transfer pricing methods, tax evasion, tax rates, arm's length principle.