

Economic globalization and adaptation to the international competition regime: *Analysis of transfer pricing obligations with tax havens*

Carlos David Higuera Villalba¹

¹ Graduate of the Law School of the Nueva Granada Military University, and Political Science School of National University of Colombia

Public prosecutor in National Direction of Tax and Customs. Associate researcher in the Territorial Development, Peace, and Post-Conflict Research Group in UNIJUS-UNAL.

Abstract.

This article presents an analysis of the regulation of transfer prices, specifically inquiring about the purpose of establishing this obligation with tax havens. In this regard, it is argued that the application of this regime with tax havens has the purpose of disciplining and punishing States that resist entering neoliberal economic globalization. To explain this thesis, an analysis is carried out from the analytical Marxism of Gerald Cohen on the international institutions that advocate full competition and unify tax regulations, such is the case of the OECD.

Keywords: Transfer pricing, multinationals, analytical Marxism, tax havens, globalization.