This project has as aim to investigate about what tax havens are, as well as its origin, characteristics and localization, study the transfer pricing and the different methods of determination to, finally be able to make a study about the influence the transfer pricing have over the tax haven.

To it, in the first part of this project we will be analyzing what a tax haven is, searching its different definitions and characteristics and see why different definitions exist for an only concept. In second place, the project has the problem of the transfer price, the Arm’s Length Principle and the different methods of determination. And in third place, the project focuses in the study of the influence of the transfer pricing in the tax haven, come practical example of profit shifting and relevant cases.

Finally, this project presents some actions take by the OECD to avoid the reduction in the revenue of the countries through their tax systems.