

Background Paper

WORKING DRAFT

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[Possible] Appendices

- a. Glossary of Terms
- b. Frequently Asked Questions (FAQ)
- c. Checklist [and possibly also flowchart] for transfer pricing set-up

- d. Checklist of possible transfer pricing issues- General
- e. Table of main differences and possible uses of different methods
- f. Flowchart of a typical transfer pricing scenario (with non-typical extensions)
- g. Current databases – a survey of coverage, characteristics [and costs]
- h. Checklist [and possibly also flowchart] on documentation
- i. Bibliography