

**Expert Group Meeting on Transfer Pricing and Capacity Development in Tax Matters
(New York, 14 March 2012)**

Executive summary

On 14 March 2012, the Yt 3 8 On 14 Marc Yo2012, 56r Yt-S3 8 6 ftu T0(FES3 8)TtD 6)-5 Tn6e jora by 9D

for developing countries. Speakers exchanged transfer pricing experiences of various countries and widely acknowledged the current UN work on a *Practical Transfer Pricing Manual for Developing Countries* as particularly timely.

The second part of the meeting focused on capacity development in tax matters. It was noted that the 2011 Update of the UN Model Double Taxation Convention and the forthcoming Practical Transfer Pricing Manual provided the UN Committee and UN-DESA with a solid foundation to expand their activities in this area. Assistant Secretary-General Jomo Kwame Sundaram outlined a potential leading role for the United Nations in capacity development in tax matters and the future direction it could take. His presentation was followed by comments by Ms. Allen Kagina, Commissioner-General of the Uganda Revenue Authority, and Mr. Armando Lara Yaffar (Mexico), Chairperson of the Committee of Experts, who highlighted the skills and data gaps faced by many developing countries in the tax area and the unique role that the UN can and should play in addressing those gaps.

Many speakers emphasized that the UN, with its global membership and inclusive and impartial working methods, was well suited to assume a leading role in international tax