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Practical Manual on Transfer Pricing

## PRACTICAL MANUAL ON TRANSFER PRICING FOR DEVELOPING COUNTRIES

### Summary

The Subcommittee on Transfer Pricing Practical Issues was constituted by the Committee of Experts on International Cooperation in Tax Matters at its a

It should reflect the operation of article 9 of the United Nations Model Convention, and the arm's-length pri- 9lo25

PRACTICAL MANUAL ON TRANSFER PR

from 2 to 4 February, 2011, hosted by the Indian Ministry of Finance. The Subcommittee met again from 27 to 29 September 2011 in Tokyo, Japan, this time hosted by the Ministry of Finance of Japan, and from 14 to 16 February 2012 in J