Distr.: General 30 September 2015

Original: English

Committee of Experts on International Cooperation in Tax Matters Eleventh Session

Geneva, 19-23 October 2015 Agenda Item 3(b) (i)

Issues for the next update of the United Nations Practical Manual on Transfer Pricing for Developing Countries

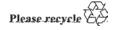
Subcommittee on Article 9 (Associated Enterprises): Transfer Pricing

Report of the Coordinator

The Committee of Experts on International Cooperation in Tax Matters ("the Committee") began its work on the United Nations Practical Manual on Transfer Pricing for Developing Countries ("the Manual") in 2009, when it established its first Subcommittee on Transfer Pricing. The Manual was adopted by the Committee during its 2012 annual session and was issued in print form in 2013. As the former membership of the Committee was dissolved at the end of June 2014, so did the Subcommittees formed by that Membership.

The Subcommittee on Article 9 (Associated Enterprises): Transfer Pricing ("the Subcommittee") was thus created at the first annual session of the current membership of the Committee in 2013 with the goal to take the Committee's work in this area forward.

At the last annual session, the Committee agreed to changes to the Commentary on Article 9, as suggested by the Subcommittee. The Subcommittee also outlined the scope of its work, i.e. an additional chapter on the treatment of transactions relating to intangibles, an additional chapter on intra-group services and management charges, additional text or a chapter on business restructuring and an annex on available technical assistance and capacity-building resources. In drafting the additional chapters and materials, the Subcommittee gives due consideration to the outcome of the Group of 20/OECD Action Plan on Base Erosion and Profit Shifting as concerns transfer pricing and pays attention to the fact that the Manual shall reflect the speciales



The Subcommittee is comprised of Members from tax administrations with wide and varied experience in dealing with transfer pricing as well as Members from academia, international organizations and the private sector, including from multinational enterprises and advisers.

Subcommittee Membership

The members of the Subcommittee and their affiliations at the time of writing (although membership is in a personal capacity) are:

Members of the Committee who are also Subcommittee Members

- Mr. Stig Sollund, Coordinator
- Ms. Noor Azian Abdul Hamid
- Mr. Johan Cornelius de la Rey
- Mr. Toshiyuki Kemmochi
- Mr. Henry Louie
- Mr. Enrico Martino
- Ms. Pragya Saksena
- Mr. Christoph Schelling
- Ms. Xiaoyue Wang
- Ms. Ingela Willfors

Other Members

- Mr. Marcos Valadao (Secretariat of the Federal Revenue of Brazil)
- Mr. Ganapati Bhat (Indian Revenue Service)
- Ms. Caroline Silberztein (Baker & McKenzie)
- Mr. Giammarco Cottani (Ludovici & Partners)
- Mr. Joe Andrus
- Ms. Jolanda Schenk (Shell)
- Mr. Michael Kobetsky (University of Melbourne)
- Mr. Michael McDonald (Department of Treasury, USA)
- Ms. Monique van Herksen (EY)
- Ms. Nishana Gosai (South African Revenue Service)
- Mr. TP Ostwal (TP Ostwal & Associates)
- Mr. Toshio Miyatake (Adachi, Hendersen, Miyatake & Fujita)
- Ms. Ying Zhang (State Administration of Taxation, China) (assisted by Mr. Cao Houle)
- Mr. George Obell (Kenya Revenue Authority)
- Mr. Julius Bamidele (Federal Inland Revenue Service, Nigeria)
- Mr. Jose Madariaga Montes (Deloitte, Chile)
- Mr. Carlos Perez-Gomez Serrano (SAT Mexico)
- Ms. Melinda Brown (OECD)¹
- Mr. Hafiz Choudhury (addressing editorial matters)

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Member as of 23 September 2015.

E/C.18/2015/CRP.1