

# United Nations Practical Manual on Transfer Pricing for Developing Countries

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# Practical Transfer Pricing Manual 2017 Update

- What is it and what is it for?
- Link to Article 9 of the UN Model Convention and its Commentary
- Main items of the 2017 update
  - New four parts format
  - Additional chapters; services, intangibles, cost sharing and restructuring
  - Taking account of the outputs of the G20/OECD BEPS Project
  - Revised guidance on common law principles

# Warm thanks to all who contributed

- Members of the Subcommittee
- Supporting Governments hosting meetings
- European Commission supporting meetings
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- The Ffd Secretariat: Michael Lennard