Background Paper

Working Draft

Chapter 1

An Introduction to Transfer Pricing

[This paper is essentially a paper prepared by Members of the UN Tax Committee's Subcommittee on Practical Transfer Pricing Issues, but includes some Secretariat drafting and suggestions not yet considered by them – the Secretariat takes responsibility for any relevant errors and omissions.]

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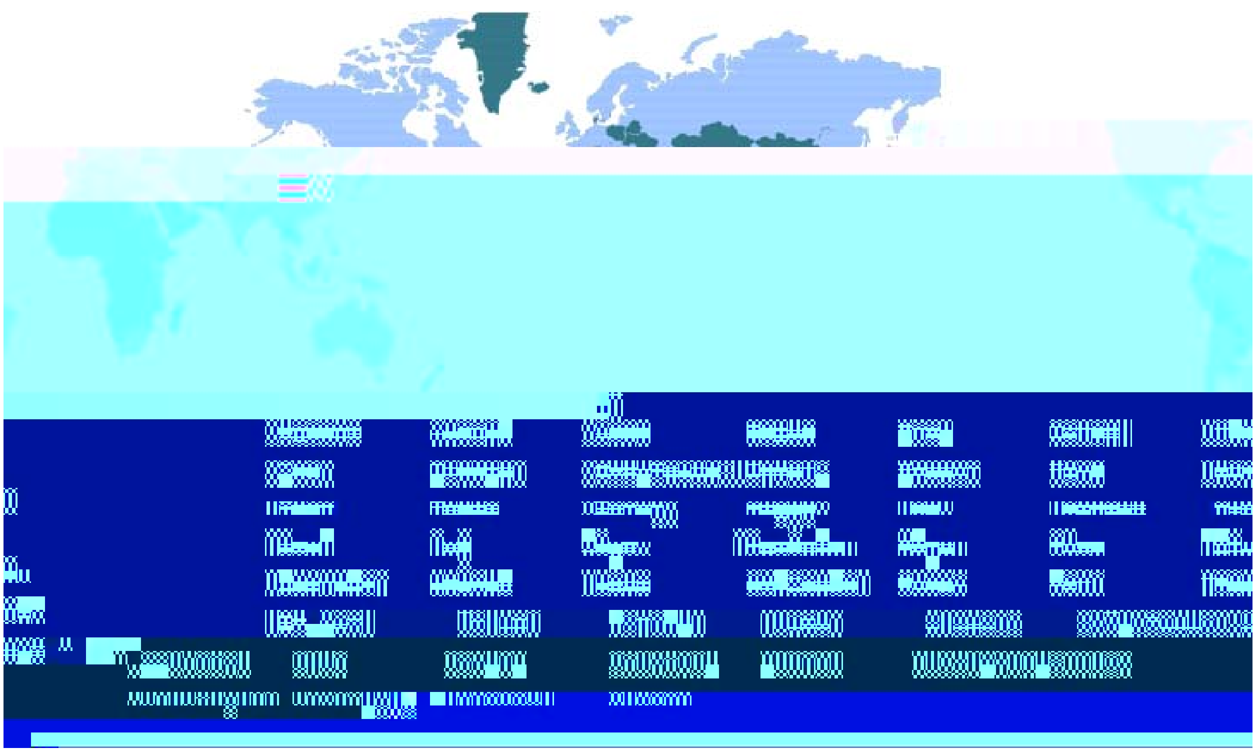

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