

# Practical Manual on Transfer Pricing for Developing Countries

## Foreword

Table of Contents

Chapter	Title	Page
1	Introduction	1
2	Transfer Pricing: Concepts and Principles	15
3	Transfer Pricing Methods	30
4	Transfer Pricing in Developing Countries	45
5	Transfer Pricing and Taxation	60
6	Transfer Pricing and International Taxation	75
7	Transfer Pricing and the OECD Guidelines	90
8	Transfer Pricing and the UN Model Convention	105
9	Transfer Pricing and the BEPS Action Plan	120
10	Transfer Pricing and the Digital Economy	135
11	Transfer Pricing and the Future of Taxation	150

It is a pleasure to have this manual published. It is the result of the work of the experts who have contributed to it. The manual is intended to provide a practical guide to transfer pricing in developing countries. It is hoped that it will be of use to tax authorities and taxpayers alike.

The a s y o g w y t b an o e b o s g  
b n w b d b n b w b m d y g s  
g n b 30% b g d 1, b s e o b e b b g a g W b  
n b d o b d o b s o b b b o g e d b  
b w o o y g n g b o g b s y g p o g  
e b b g b o n b n o n e o

Cy n b n a b s a k b p y b e w  
b d w a n o p o g b n g d h p b a  
d o n d d b k o d e b T b a b b e e  
w b s o s o a t o n b o b p o b o w b  
w b n g p w b n a p e H g b n g o  
s g s a b n b w p d a b b g  
n e w n d g e b n g

In g p g o y n d n o b n o b n  
g p b M a d o e o b p In n it g b b  
d o e g w b p w e e n A p o E g  
p w a s g y g g b n d g n  
p d a o s w b e g b b b It w b n  
g e n d b y y o s g n e o b e o  
p e s w s b e p n b g g e

By w w n w b n g p o s g a e g o  
g e w g a n d p b o b g n b e b  
M a w b p p w b p b a d s y p g n  
b n M e T a C n It d b e n n e o w  
o p s g s w p g n e It w b p a p n  
g a w n p d e n b d o e a b b  
g o b e g g

An p o k n w d o n s g g b a  
o g g k d b b o g g w p o p n o  
w d n b p Re e w o g b s n b  
p o w o b n d p w b o p n o g  
g a e

T b e a n o b g p b e e b M a d p b b



Ap̄ is p̄ b̄ Ep̄ C̄m̄ lȳ is p̄n̄ 6 C̄n̄  
T̄h̄ l̄b̄ al̄ 6 B̄ḡ Sp̄ P̄b̄ F̄iē al̄ Ēm̄ Āp̄ Ēm̄  
Ḡē al̄ B̄ḡ Sp̄ Ūh̄ 6 b̄ Ep̄ C̄m̄ 6 l̄ḡ p̄ b̄ b̄  
h̄ w̄ 6 H̄ā̄ C̄lȳ al̄ b̄ b̄ R̄ḡ N̄ḡ M̄lȳ 6 F̄ḡ Āb̄ 6  
h̄ p̄ T̄h̄ S̄m̄ b̄ p̄ is ḡ b̄ b̄ h̄ h̄ d̄  
ḡ 6 b̄ ḡ 6 M̄lȳ l̄d̄ J̄p̄ S̄b̄ Āb̄ al̄ C̄h̄ 6 ḡ b̄  
S̄m̄ h̄ T̄h̄ ā b̄ d̄ b̄ b̄ w̄ h̄ h̄ ō b̄ d̄ C̄p̄

W̄b̄ ā b̄ b̄ ḡ ā ā̄ ā p̄ it̄ w̄ d̄ h̄ n̄ d̄ w̄ ā p̄  
h̄ b̄ h̄ h̄ w̄ ā d̄ b̄ b̄ d̄ al̄ it̄ b̄