

UN-ATAF Workshop on Transfer Pricing
Administrative Aspects and Recent Developments
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9.00am – 9.30am	- pening Remarks
9.30am – 11.00am	Revie! of 2asic Transfer Pricing 3oncepts •

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9.00am – 11.00am	<p>Disc ssion of the Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses</p> <ul style="list-style-type: none"> • /ac' gro nd • \$olicy Oon ndr m • 1cope • /enchmar' ing in Oonte(t
11.00am – 11.30am	Coffee break
11.30am – 1.00pm	<p>Disc ssion of the Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses 4cont5d6</p> <ul style="list-style-type: none"> • 2sing Oommercial 3ata! ases • /etter 2se of) #aila! le 3ata • . eographic screening • Financial "atios
1.00pm – %00pm	Lunch break
%00pm – 3.30pm	<p>Disc ssion of the Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses 4cont5d6</p> <ul style="list-style-type: none"> •) lternati#es to "eliance on Oompara! les • Ooncl sions • 1tat s of Tool' it
3.30pm – *.00pm	Coffee break
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Day 1 Thursday 10 December 2010	
9.00am – 11.00am	<p>Cost Contribution Arrangements</p> <ul style="list-style-type: none"> • Overview • Participation in a CA • Calculating CA contributions • Predicting expected benefits • , on a 4arm's length basis
11.00am – 11.30am	Coffee break
11.30am – 1.1pm	<p>Cost Contribution Arrangements continued</p> <ul style="list-style-type: none"> • CA entry, withdrawal and termination • . General CA requirements
1.1pm – 1.00pm	<p>Discussion on the UN Practical / Manual on Transfer Pricing</p> <p>aimed at providing input to the 2nd Committee of Experts on International Cooperation in Tax Matters for further work on the Manual and future revision.</p> <p>based on guiding questions: circulated separately;</p>

1.00pm – 2.00pm