

REFERENCE MATERIALS ON TRANSFER PRICING AVAILABLE ONLINE AND
OTHER USEFUL LINKS

REFERENCE MATERIALS

United Nations

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- D2CD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations #1#
[http://www.oecd.org/ielibrary/docserver/download/C1#01e.pdf7expires81+C01#+,+9id8id9accnae8ocid\(A#1\("A19chec?su_8/F"AC0,/1D"+#,A\)C\)F,2A+#0\)11C/](http://www.oecd.org/ielibrary/docserver/download/C1#01e.pdf7expires81+C01#+,+9id8id9accnae8ocid(A#1()
- Principes de l'OCDE applicables en matière de prix de transfert ; l'intention des entreprises multinationales et des administrations fiscales #1#
[http://www.oecd.org/ielibrary/docserver/download/C1#01e.pdf7expires81+C01B#9id8id9accnae8ocid10\(ABA9chec?su_81F#D1"0\)/C\(1C"/2BC+2#+"" ,0A0"1"C](http://www.oecd.org/ielibrary/docserver/download/C1#01e.pdf7expires81+C01B#9id8id9accnae8ocid10(ABA9chec?su_81F#D1)
- D2CD Addressing Base Erosion and Profit Shifting
[http://www.teepee.co.uk/Digital/asset/Management/oecd/taxation/addressing%20base%20erosion%20and%20profit%20shifting!0A,0%B+10"A++'en@page1](http://www.teepee.co.uk/Digital/asset/Management/oecd/taxation/addressing%20base%20erosion%20and%20profit%20shifting!0A,0%B+10)
- Rapport contre l'érosion de la base d'imposition et le transfert de bénéfices
[http://www.oecd.org/ielibrary/docserver/download/C1C1\("e.pdf7expires81+C01B#"C9id8id9accnae8ocid\(A#1\("A19chec?su_8AF#1",A+C/12+/A+"2\)FA1BF2CFD"FC](http://www.oecd.org/ielibrary/docserver/download/C1C1()
- D2CD Action Plan on Base Erosion and Profit Shifting 1F2*.3
http://www.oecd.org/ctp/F2*.3/actionplan.pdf
- Action plan concerning erosion of the tax base and the transfer of profits
<http://www.teepee.co.uk/Digital/asset/Management/oecd/taxation/plan%20d%20action%20concernant%20l%20erosion%20de%20la%20base%20d%20imposition%20et%20le%20transfert%20de>

USEFUL LINKS