
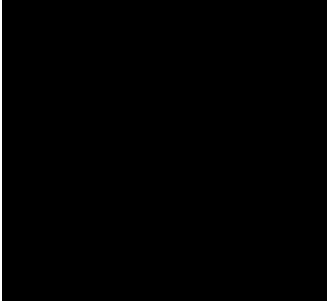

UN-ATAF Workshop on Transfer Pricing
Administrative Aspects and Recent Developments

E !! "ini# \$" a iland
%-& Decem' er ()1*



PRELIMINARY CONSIDERATIONS

i. Relationship between -a. Policy/-a. Administration

\$%&%

ii. Interaction of transfer pricing legislation and other provisions or instruments such as

! # !
\$ ()
\$ * \$
! +
, ! + + '& ' -

iii. Degree of political will and commitment to invest

INTRODUCTION

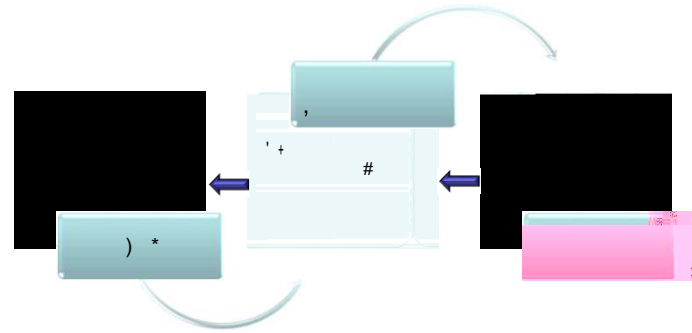
Advantages of staged approach to achieve res! Its

?=an!al \$ection 05@5%5(A

! " # #
\$ % #

&

EXAMPLE: POLICY FEEDBACK LOOP



INTRODUCTION

0omm! nication / #

" 0

0omm! nication!

) *% # % ,#

0omm! nication

\$ 2

--

EXERCISE: SETTING OBJECTIVES

* #

" "3

(list 4o! r top B o'9ectives

EXERCISE: MEASURING PERFORMANCE

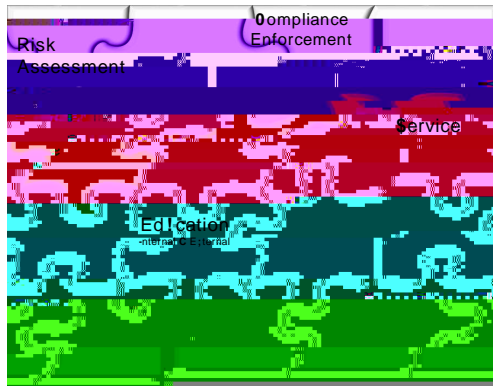
4 # #

.o" to str!ct!re the team 6 decisions m!st 'e taken

8 # # 6 9 % : % 4 " % %
5 #
8 ;# " <# 0 1 0 =
8 ># % " \$ # %
8 2 / 46% "
8 : \$ %) ; 7
? 1 % % 1

INLAND REVENUE BOARD MALAYSIA

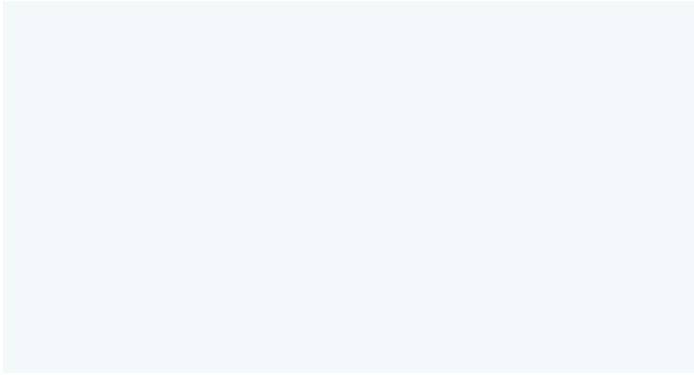
FUNCTIONS OF TP UNIT



Exercise: what other functions do you think will be undertaken by the TP unit?

.o" to str!ct!re the team - select team mem'ers " ho areD

!
+ #
F "



&



SOURCES OF INFORMATION

UN Transfer Pricing Technical Assistance and

Capacity Building Resources

&

SOURCES OF INFORMATION

(# 1B

World Bank /ro!p + () # 2
 : 7 9* + ,
 0-AT " " () # 2
 ,
 European Commission (:
 #
 3EOD #
)# 0 # , 7 ()
) #
 : 7
 : 4 " \$ (B \$, ()

SOURCES OF SUPPORT

+ F; # # 9 #
 # # 9
 World Bank /ro!p + * , % ,
 7 7#
 \$ / ATAR # E # , B
 P-TAA (+ , ,
 ATAF , , * #
 T-W+ + # !
 0-AT + 0 , ,
 3EOD Ta; C Development
 -3TA + 07# 6 ,
 European Commission
 -=F+) *#
 <-0AH + ,

ARE THERE ANY...

