



GROUP ON DISPUTE AVOIDANCE & RESOLUTION.

CO-COORDINATOR'S REPORT

Update

- The Co-Coordinator contributed to the work by the Subcommittee on Transfer Pricing on its workstream on dispute avoidance and resolution. The Subcommittee is addressing the issue of Advance Pricing Agreements with a particular focus on developing countries and their concerns. A paper on this issue has been submitted by the Subcommittee on Transfer Pricing for a first reading.
- Further, the Co-Coordinator are monitoring the tax certainty elements in the Pillar 1 work (Both Amount A and Amount B), to determine whether it merits some action from the Committee, such as inclusion in the [UN Handbook on Avoidance and Resolution of Tax Disputes](#) as well as the work in the Subcommittee on Transfer Pricing and in Capacity Development work.
- The small group proposes, subject to Committee views, to continue monitoring this work.

THE END