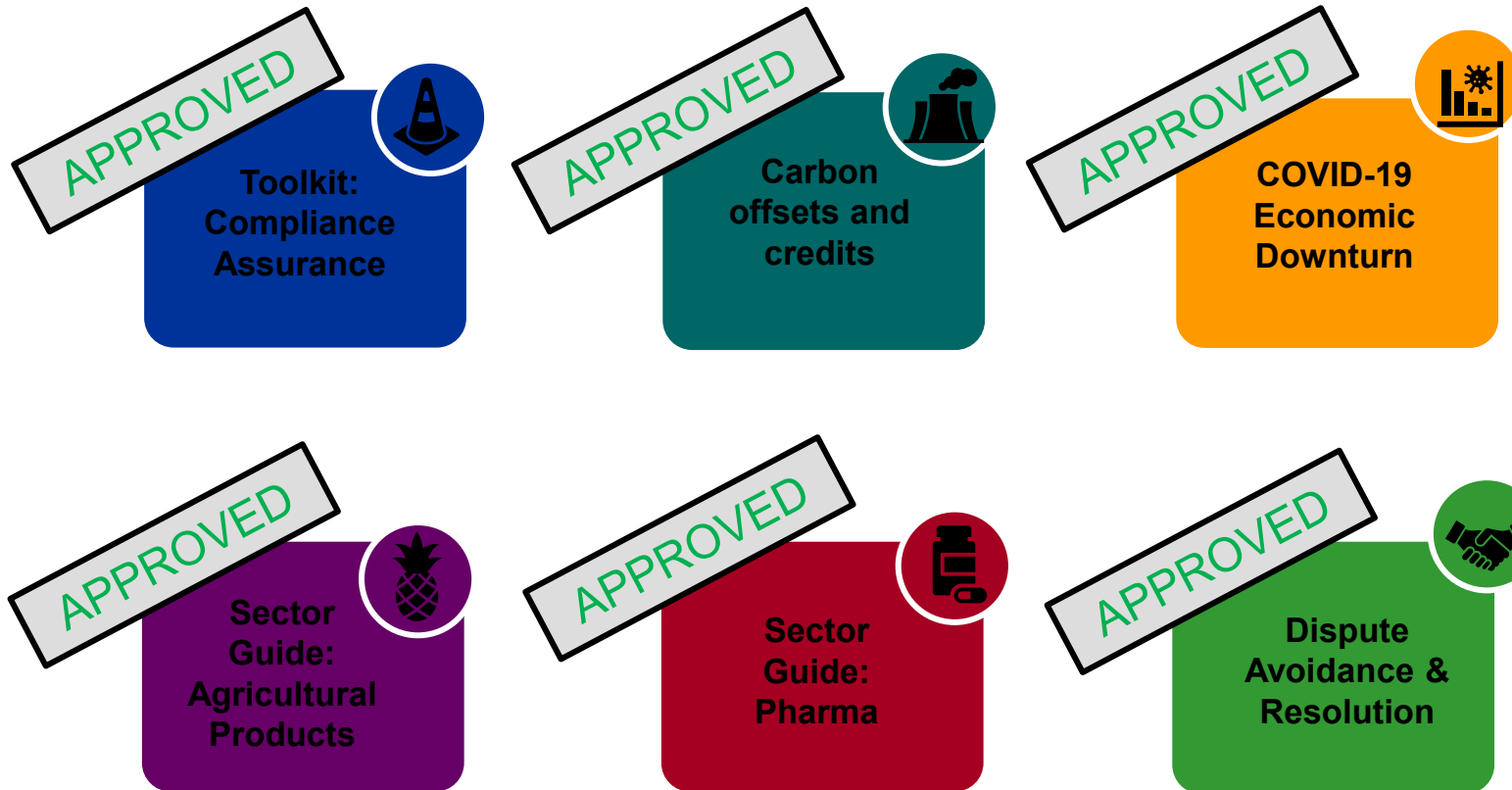




# **United Nations Committee of Experts on International Cooperation in Tax Matters**

## **Transfer Pricing Subcommittee** *Progress Report*

# TP Subcommittee: Recap



# TP Subcommittee: Way forward

- Approved guidance has been released in advance unedited version with final versions expected in summer 2025
- Subcommittee Co-Coordinator sought input from the Committee and Subcommittee on topics that present opportunities to address existing gaps or resolve practical challenges
- The suggested topics are presented without prejudice to any decisions to be taken by the next membership of the Committee

# TP Subcommittee: Way forward (cont'd)



## Financial transactions

Guidance that elaborates concepts contained in Chapter 9 of the UNTPM and presents practical solutions for (1) distinguishing between loans and equity, (2) country risk assessments and (3) cash pooling.



## Intangibles

Guidance that elaborates concepts contained in Chapter 6 of the UNTPM and presents practical solutions for (1) the bundling of intangibles and (2) how to perform a DAEMPE analysis.



## Services

Guidance that elaborates concepts contained in Chapter 5 of the UNTPM and presents practical solutions for (1) how to perform a benefit test, (2) the scope of different service categories and (3) management services.



## Industry Guidance

Additional industry guidance was identified as valuable tool. Initial ideas for possible industries included telecom and infrastructure development.

# TP Subcommittee: Way forward (cont'd)

The Subcommittee is hereby **inviting discussion** on these proposed future workstreams that the next membership of the UN Tax Committee may wish to work on

# TP Subcommittee: Thank you!

- Matthew ANDREWS (Auckland University)
- Rajat BANSAL (Indian Revenue Service)
- Melinda BROWN (OECD)
- Rasmi Ranjan DAS (Committee Member)
- Barbara DOOLEY (Irish Revenue)
- Lorraine EDEN (Texas A&M University, USA)
- Mauro FAGGION (European Commission)
- Bjoern HEIDECHE (Deloitte)
- Michael KOBETSKY (Australian National University)
- Wazi LIGOMEKA (Committee Member)
- Luis María MÉNDEZ (National Tax Office, Argentina)
- Anthony MUNANDA (ATAF)
- Pande Putu OKA KUSUMAWARDANI (Committee Member)
- Nana Mensah OTOO (Ghana Revenue Authority)
- TP Ostwal (TP Ostwal & Associates, India)

# TP Subcommittee: Thank you! (cont'd)

- El Hadramy OUBEID (Committee Member)
- Marcos Aurélio PEREIRA VALADÃO (Getulio Vargas Foundation, Brazil)
- Carlos PEREZ GOMEZ (KPMG, Mexico)
- Raffaele PETRUZZI (Vienna University of Economics and Business, Austria)
- Claudia PIMENTEL (Federal Revenue Service, Brazil)
- David RÜLL (German Finance Ministry)
- Jolanda SCHENK (Shell, the Netherlands)
- Ruchika SHARMA (Ministry of Finance, India)
- Stig SOLLUND (independent expert, Norway)
- Trude STEINNES SØNVISEN (Committee Member)
- José TROYA (Committee Member)
- Monique VAN HERKSEN (Simmons & Simmons, the Netherlands)
- Yan XIONG (Committee Member)



# Thank you!