

*[This paper is based on a paper prepared by Members of the UN Tax Committee's Subcommittee on Practical Transfer Pricing Issues, but includes Secretariat drafting and suggestions not yet considered by them – the Secretariat takes responsibility for any relevant errors and*









1. Introduction''  
*(To be expanded and finalised)*

## 2. Organization and Staffing of







### 3.2.1. Tax returns''

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3.2.3. Court case judgements

3.2.4. Financial statements



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### 3.5. Risk Assessment Tools

*[Example to be provided]*







6.7.

7.9. Settlement opportunities`

8. Case Closure`

8.1. Audit Report`

8.2. Supervisor Approval`

8.3. Issuance of Assessment or Transfer Pricing Adjustments`

8.4. Administrative appeals`

8.5. Settlement procedure`

9. Relationship between Transfer Pricing Audits and APAs`

*[To be expanded]*

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