

United Nations Practical Manual on Transfer Pricing for Developing Countries



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Introduction

The United Nations Practical Manual on Transfer Pricing for Developing Countries (the Manual) was developed by the United Nations Development Programme (UNDP) in collaboration with the Organisation for Economic Co-operation and Development (OECD) and the World Bank. The Manual is the result of a multi-year project that began in 2007 and was completed in 2012. The Manual is a practical guide for developing countries on how to implement the OECD Model Tax Convention on Income and on Capital (the OECD Model Tax Convention) and the UN Model Double Taxation Convention between Developed and Developing Countries (the UN Model Double Taxation Convention). The Manual is intended to be used by developing countries as a reference for their own tax laws and regulations. The Manual is also intended to be used by the OECD and the World Bank as a reference for their own tax laws and regulations. The Manual is a valuable resource for developing countries and the OECD and the World Bank.

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