



U.N. Department of Economic and Social Affairs  
**Financing for Development Office**

New York, 16 January 2014

Dear participant in the UN tax cooperation work,

As you are aware, the Committee of Experts on International Cooperation in Tax Matters (the Committee) has published the [United Nations Practical Manual on Transfer Pricing for Developing Countries](#) in 2012. This Manual aims to give users from developing countries practical advice on how to address transfer pricing matters according to the arm's length standard and is the culmination of four years of work.

From the beginning, it was noted that the Manual is conceived as a living document that should be regularly revised and improved, including by the addition of new chapters and additional material of special importance to developing countries. The Committee of Experts, during its Ninth Annual Session, formed a Subcommittee on Article 9 – Associated Enterprises, which shall draft additional chapters on intra-group services and management fees as well as intangibles. It will also draft an annex on available technical assistance and capacity building resources. While the primary focus will be on those issues, its mandate also allows it to address other points that arise.

We would like to hereby invite your/your organization's input into the Manual, in particular on the above-mentioned specific issues. Keeping in mind resourcing issues and Subcommittee priorities, the Subcommittee will aim to consider such comments in the update of the Manual and in drafting additional material. The Subcommittee invites feedback from users from developing countries in particular but we also recognize the importance to taxpayers and advisers of clear and workable guidance. Additionally, we acknowledge the important role of non-governmental organizations and academics in the policy and administration of transfer pricing.

We ask those making comments to bear in mind the mandate for the Subcommittee, which is that the updated Manual will continue to reflect the operation of Article 9 of the United Nations Model Convention and the arm's length principle embodied in it. As agreed during the 2013 Annual Session of the UN Committee, wide input is sought into the next update of the Manual to ensure its effectiveness for developing countries seeking to address transfer pricing issues in accordance with Article 9.

Should you have any questions about this, please contact Michael Lennard, Secretary of the UN Tax Committee, at [lennard@un.org](mailto:lennard@un.org) or Ilka Ritter, Associate Expert, at [ritter@un.org](mailto:ritter@un.org).

Your input should be in written format and be submitted no later than 28 February 2014. Any comments should be submitted to Ilka Ritter at [ritter@un.org](mailto:ritter@un.org).

We look forward to receiving your input.

Sincerely,  
[Signed]  
Stig Sollund

Director-General, Deputy Head of the Tax Law Department, Ministry of Finance, Norway  
Coordinator of the UN Subcommittee on Article 9 – Associated Enterprises