



**UN-ATAF Workshop on Transfer Pricing  
Administrative Aspects and Recent Developments  
Ezulwini, Swaziland  
4-8 December 2017**



**Guidelines for Country Presentations**

The seminar in Swaziland will focus on parts of the UN Practical Manual on transfer pricing that were newly added in the 2017 version. Two of the most important new sections relate to cases involving intra-group services and intangibles. We will also be discussing the new toolkit on comparables and comparability.

We would like countries agreeing to make presentations to focus on their experience in these areas. We would like presentations to be practical and represent real experiences. Presentations should be around 20 minutes long.

The following questions can be used as a guide in preparing presentations.

1. What are the most common types of transfer pricing issues you address? Management fees? Other payments for services? Royalties? Transfer prices for tangible goods?
2. We presume that it often is difficult for your tax administration to identify local comparables for use in transfer pricing cases. Can you please discuss what approaches you take when you cannot identify clear comparables? Has the toolkit on comparables recently published by the OECD / UN / World Bank / and IMF been helpful to you when you lack good comparables?
3. How has your tax administration organized its transfer pricing function. Do you have dedicated teams which handle all transfer pricing cases? Do regular tax auditors address transfer pricing cases? How do you address the need for industry specialization?
4. Do you have an experience with a transfer pricing case involving intra-group services that you could share with the group? What services were involved? How did the taxpayer defend the amount charged for the services? What approach did your tax administration take to the case? What was the outcome?
5. Do you have an experience with a transfer pricing case involving intangibles that you could share with the group. What sorts of intangibles were involved? Did the local affiliate in your country make payments to foreign group members for the intangibles? How did the taxpayer justify

the payment for intangibles? What approach did your tax administration take? What was the outcome of the case?