

REFERENCE MATERIALS ON TRANSFER PRICING AVAILABLE ONLINE AND OTHER USEFUL LINKS

REFERENCE MATERIALS

United Nations

- United Nations Model Double Taxation Convention between Developed and Developing Countries
http://www.un.org/esa/ffd/documents/UN_Model_2011_Update.pdf
- Modèle de convention des Nations Unies concernant les doubles impositions entre pays développés et pays en développement
http://www.un.org/esa/ffd/wp-content/uploads/2015/02/UN_Model2011_UpdateFr.pdf
- United Nations Practical Manual on Transfer Pricing for Developing Countries
http://www.un.org/esa/ffd/wp-content/uploads/2014/08/UN_Manual_TransferPricing.pdf
- Report prepared by the Subcommittee on Article 9 (Associated Enterprises): Transfer Pricing for the Tenth session of the Committee of Experts on International Cooperation in Tax Matters (E/C.18/2014/CRP.15)
http://www.un.org/esa/ffd/wp-content/uploads/2014/10/10STM_CRP15_TransferPricing.pdf
- Note by the Secretariat on "Update of the commentary on article 9 of the United Nations Model Double Taxation Convention between Developed and Developing Countries" (E/C.18/2014/4)
http://www.un.org/ga/search/view_doc.asp?symbol=E/C.18/2014/4&Lang=E
- Note du Secrétariat on la Mise à jour du commentaire de l'article 9 du Modèle de convention des Nations Unies concernant les doubles impositions entre pays développés et pays en développement
http://www.un.org/ga/search/view_doc.asp?symbol=E/C.18/2014/4&referer=http://www.un.org/esa/ffd/events/tenth-session-tax.html&Lang=F

Organisation for Economic Co-operation and Development (OECD)

- Model Tax Convention on Income and on Capital: Condensed Version 2014
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/model-tax-convention-on-income-and-on-capital-condensed-version-2014_mtc_cond-2014-en#page1
- Modèle de Convention fiscale concernant le revenu et la fortune 2010 (Version complète)
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/modele-de-convention-fiscale-concernant-le-revenu-et-la-fortune-2010_9789264175273-fr#page1
- Full Version of the OECD Model Tax Convention on Income and on Capital
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/model-tax-convention-on-income-and-on-capital-2010_9789264175181-en#page1

- OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2010
<http://www.oecd-ilibrary.org/docserver/download/2310091e.pdf?expires=1432910484&id=id&accname=ocid57015271&checksum=AB27398A21D24087F35FB8E7409F113A>
- Principes de l'OCDE applicables en matière de prix de transfert à l'intention des entreprises multinationales et des administrations fiscales 2010
<http://www.oecd-ilibrary.org/docserver/download/2310092e.pdf?expires=1432910622&id=id&accname=ocid195767&checksum=1B0D129FA351C2AE6C4E04228979212C>
- OECD Addressing Base Erosion and Profit Shifting
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/addressing-base-erosion-and-profit-shifting_9789264192744-en#page1
- Lutter contre l'érosion de la base d'imposition et le transfert de bénéfices
<http://www.oecd-ilibrary.org/docserver/download/2313152e.pdf?expires=1432916023&id=id&accname=ocid57015271&checksum=7B0128743A1E4A742FEFB716BE3BD2B3>
- OECD Action Plan on Base Erosion and Profit Shifting (BEPS)
<http://www.oecd.org/ctp/BEPSActionPlan.pdf>
- Plan d'action concernant l'érosion de la base d'imposition et le transfert de bénéfices
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/plan-d-action-concernant-l-erosion-de-la-base-d-imposition-et-le-transfert-de-benefices_9789264203242-fr#page1
- OECD Action 8 on BEPS: Guidance on Transfer Pricing Aspects of Intangibles
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/guidance-on-transfer-pricing-aspects-of-intangibles_9789264219212-en#page1
- Action 8: Livrable 2014: Instructions relatives aux aspects intéressant les prix de transfert des actifs incorporels
<http://www.oecd-ilibrary.org/docserver/download/2314292e.pdf?expires=1432916474&id=id&accname=quest&checksum=8434B7E5C0D42086E448EC60B244B238>
- OECD Action 13 on BEPS: Guidance on Transfer Pricing Documentation and country by country reporting
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/guidance-on-transfer-pricing-documentation-and-country-by-country-reporting_9789264219236-en#page1
- Action 13: Instructions relatives à la documentation des prix de transfert et aux déclarations pays par pays
<http://www.oecd-ilibrary.org/docserver/download/2314302e.pdf?expires=1432916641&id=id&accname=quest&checksum=8AF4C582C17E85D1210B982FF62C8120>

USEFUL LINKS

African Tax Administration Forum (ATAF)

- ATAF Website – Homepage
<http://www.ataftax.net/en/>

Organisation for Economic Co-operation and Development (OECD)

- OECD Website – (Tax) Homepage
<http://www.oecd.org/tax/>

Inter-American Center of Tax Administrations (CIAT)

- CIAT Website – Homepage
<http://www.ciat.org/>

Centre de Rencontres et d'Etudes des Dirigeants des Administrations Fiscales (CREDAF)

- CREDAF Website – Homepage
<http://www.credaf.org/>

Association of Tax Authorities of Islamic Countries (ATAIC)

- ATAIC Website – Homepage
<http://ataicps.org/en/>

Commonwealth Association of Tax Administrators (CATA)

- CATA Website – Homepage
<http://www.catatax.org/>

Intra-European Organisation of Tax Administrations (IOTA)

- IOTA Website – Homepage
<http://www.iota-tax.org/>

Caribbean Organisation of Tax Administrators (COTA)

- COTA - Information webpage
<http://www.caricom.org/jsp/community/cota/cota.jsp?menu=community>

Pacific Islands Tax Administrators Association (PITAA)

- PITAA Website – Homepage
<http://pitaa.pftac.org/>

International Bureau for Fiscal Documentation (IBFD)

- IBFD Website – Homepage
<http://www.ibfd.org/>