- A. OECD Reports and Guidelines
- OECD Transfer pricing guidelines for multinational enterprises and tax administrations (1995-2017)
- 315 2 BEPS Action 7 Additional Guidance on Attribution of Profits to Permanent Establishments Public discussion draft (September 2017)
- 324 BEPS Action 7 Additional Guidance on the Attribution of Profits to Permanent Establishments (March 2018)
- 336 BEPS Action 14 More Effective Dispute Resolution Mechanisms: Peer Review Documents (October 2016)
- 370 Revised Guidance on the Application of the Transactional Profit Split Method, inclusive Framework on BEPS: Action 10 (June 2018)
- 396 BEPS Action 8, Guidance for Tax Administrations on the Application of the Approach to Hard-to-Value Intangibles (June 2018)
- 404 BEPS Action 8-10, Financial Transactions (September 2018)
- 433 Paper on transfer pricing methods (July 2010)
- Paper on Comparability adjustments (July 2010)
- 449 Paper on Comparability (July 2010)
- 455 BEPS Action 13, Country-by-Country Reporting, Handbook on Effective Tax Risk Management (September 2017)
- 510 BEPS Action 13, Guidance on the Implementation of Country-by-Country Reporting (September 2018)
- 525 Tax Challenges Arising from Digitalization Interim Report 2018
- 657 Employee stock option plans: impact on transfer pricing A study (September 2004)

## **B.** United Nations

- 700 4 Practical Manual on Transfer Pricing for Developing Countries (2017)
- Transfer Pricing Comparability Data and Developing Countries: A scoping paper for a practical toolkit to assist developing countries to address difficulties in accessing comparables data and use approaches to apply internationally accepted principles in the absence of comparables (n.d.)
- 1007 A Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analysis (n.d.)

## C. European Union

- 1160 6 Arbitration Convention Text (1990)
- 1171 Arbitration Convention Code of Conduct (revised, 2009)
- 1179 EU Council: Agreed Guidance by the Code of Conduct Group (February 2018)
- 1249 EU Commission: Possible VAT Implications of Transfer Pricing Working Paper (February 2017)
- 1265 EU Commission: Possible VAT Implications of Transfer Pricing Draft Paper (January 2018)
- 1270 EU Council: Resolution on a Code of Conduct on transfer pricing documentation for associated enterprises in the European Union (June 2006)
- 1276 Council Directive (EU) 2016/881 of 26 May 2016 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation
- 1289 Council Directive 7160/18 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements
- 1300 EU Commission: Communication on the work of the EU Joint Transfer Pricing Forum (period April 2009 June 2010) and related proposals (January 2011)
- 1323 Report on cost contribution arrangements on services not creating intangible property (June 2012)
- 1334 Report on Secondary Adjustments (October 2012)
- 1339 \_\_\_ Report on transfer pricing risk management (June 2013)
- 1349 **7** EU Commission: Study on Comparable Data used for Transfer Pricing in the EU Final Report (December 2016)
- 1622 EU Commission: Report on the Use of Comparables in the EU (October 2016)

2018

1632 EU Commission: Discussion draft on the Transactional Profit Split Method (PSM) (March 2018)

D. Pacific Association of Tax Administrators (PATA)

1636 PATA Transfer Pricing Documentation Package

E. United States

1642 8 International Revenue Code: Treasury Regulations Sec. 1.482



B - x

2018