

International Transfer Pricing and Developing Economies: *From Implementation to Application*

A Toolkit for Policy Makers and Practitioners

[WORKING TITLE]

Encouraging growth and good governance

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Role of the TP Toolkit

- **TP Toolkit in final stages of development**, that will, amongst other things, serve as:
 - A (practical) introduction to transfer pricing for tax practitioners and policy makers that draws on international standards and good practices
 - A tool to assist with the development and delivery of our TP technical assistance programs
 - A framework to assist with identifying and addressing issues in relation to the implementation and application of a transfer pricing regime in a particular country
- Taking into account the needs of our clients, the toolkit addresses, where relevant, issues of particular importance and relevance to **developing countries**. Furthermore, **simple, predicable, practical and transparent** practices that **manage the investment climate impact** but **assist domestic revenue mobilization** are emphasized

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