

Invitations to Comment and Consultations on Transfer Pricing and Related Topics

The OECD's Committee on Fiscal Affairs consults with business and other interested parties through a variety of means to inform its work in the tax area. In particular, the OECD obtains such input through the release of papers or discussion drafts for public comment and public consultations with interested stakeholders.

Below is a list of invitations to comment and consultations on transfer pricing related topics.

Date of last update: 9 August 2011

<i>Period for comments/ Date of the consultation</i>	<i>Project</i>	<i>Topic</i>
9 March 2011-30 June 2011	<i>Administrative Aspects of Transfer Pricing</i>	Invitation to comment on the new project on the administrative aspects of transfer pricing <ul style="list-style-type: none"> ○ Public comments received on the administrative aspects of transfer pricing
21-23 March 2011	<i>Transfer Pricing Aspects of Intangibles</i>	OECD consultation with business commentators on the valuation of intangibles for transfer pricing purposes
2 July 2010-15 September 2010	<i>Transfer Pricing Aspects of Intangibles</i>	Invitation to comment on the scoping of the OECD future project on the transfer pricing aspects of intangibles <ul style="list-style-type: none"> ○ Public comments received on the scoping of the OECD future project on the transfer pricing aspects of intangibles ○ OECD consultation with business commentators on the scoping of the OECD project on the transfer pricing aspects of intangibles
24 November 2009-21 January 2010	<i>Revision of Article 7 of the OECD Model Tax Convention</i>	Invitation to comment on the revised discussion draft of the new Article 7 of the OECD Model Tax Convention <ul style="list-style-type: none"> ○ Public comments received on the revised 2009 discussion draft of the new Article 7 of the OECD Model Tax Convention

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9 September 2009-9 January 2010	<i>Comparability and Profit Methods</i>	<p>Invitation to comment on the proposed revision of Chapters I-III of the Transfer Pricing Guidelines</p> <ul style="list-style-type: none"> ○ Public comments received on the proposed revision of Chapters I-III of the Transfer Pricing Guidelines ○ Response of the Committee on Fiscal Affairs to the comments received on the September 2009 draft revised Chapters I-III of the Transfer Pricing Guidelines
19 September 2008-19 February 2009	<i>Transfer Pricing Aspects of Business restructurings</i>	<p>Invitation to comment on the discussion draft on the transfer pricing aspects of business restructurings</p> <ul style="list-style-type: none"> ○ Public comments received on the transfer pricing aspects of business restructurings ○ OECD consultation with business commentators on transfer pricing aspects of business restructurings ○ Response of the Committee on Fiscal Affairs to the comments received on the September 2008 discussion draft on the transfer pricing aspects of business restructuring
7 July 2008-31 December 2008	<i>Revision of Article 7 of the OECD Model Tax Convention</i>	<p>Invitation to comment on the 2008 discussion draft of the new Article 7 of the OECD Model Tax Convention</p> <ul style="list-style-type: none"> ○ Public comments received on the 2008 discussion draft of the New Article 7 of the OECD Model Tax Convention
25 January 2008-30 April 2008	<i>Comparability and Profit Methods</i>	<p>Invitation to comment on a series of draft issues notes on transactional profit methods</p> <ul style="list-style-type: none"> ○ Public comments received on a series of draft issues notes on transactional profit methods ○ OECD consultation with business commentators on comparability and profit methods for transfer pricing purposes

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22 August 2007-31 October 2007	<i>Report on the Attribution of Profits to Permanent Establishments</i>	Invitation to comment on the revised discussion draft of Part IV (Insurance) of the Report on Attribution of Profits to Permanent Establishment <ul style="list-style-type: none"> ○ Public comments received on the revised discussion draft of Part IV (Insurance) of the Report on Attribution of Profits to Permanent Establishments
10 April 2007-15 June 2007	<i>Revision of Article 7 of the OECD Model Tax Convention</i>	Invitation to comment on the discussion draft on a revised Commentary on Article 7 of the OECD Model Tax Convention
10 May 2006-30 November 2006	<i>Comparability and Profit Methods</i>	Invitation to comment on a series of draft issues notes on comparability <ul style="list-style-type: none"> ○ Public comments received on a series of draft issues notes on comparability ○ OECD consultation with business commentators on comparability and profit methods for transfer pricing purposes
28 February 2006-31 August 2006	<i>Comparability and Profit Methods</i>	Invitation to comment on the application of transactional profit methods <ul style="list-style-type: none"> ○ Public comments received on the application of transactional profit methods
27 June 2005-16 September 2005	<i>Report on the Attribution of Profits to Permanent Establishments</i>	Invitation to comment on the discussion draft of Part IV (Insurance) of the Report on Attribution of Profits to Permanent Establishments <ul style="list-style-type: none"> ○ Public comments received on the discussion draft of Part IV (Insurance) of the Report on the Attribution of Profits to Permanent Establishments
26-27 January 2005	<i>Transfer Pricing Aspects of Business restructurings</i>	OECD engages dialogue on business restructuring: 2nd CTPA Roundtable focused on business restructuring
3 August 2004-28 September 2004	<i>Report on the Attribution of Profits to Permanent Establishments</i>	Invitation to comment on the discussion draft of Part I (General) of the Report on the Attribution of Profits to Permanent Establishments
10 October 2003-7 November 2003	<i>Dispute resolution</i>	Invitation to comment on the questionnaire on improving resolution of cross-border tax disputes

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29 April 2003-30 June 2003	<i>Comparability and Profit Methods</i>	Invitation to comment on comparability issues <ul style="list-style-type: none"> ○ Public comments received on comparability issues
4 March 2003-30 June 2003	<i>Report on the Attribution of Profits to Permanent Establishments</i>	Invitation to comment on the discussion draft of Parts II (Banks) and III (Global trading) of the Report on the Attribution of Profits to Permanent Establishments <ul style="list-style-type: none"> ○ Comments received on the discussion draft of Parts II (Banks) and III (Global trading) of the Report on the Attribution of Profits to Permanent Establishments ○ OECD consultation with business commentators on the discussion draft of Parts II (Banks) and III (Global Trading) of the Report on the Attribution of Profits to Permanent Establishments
8 February 2001-1 July 2001	<i>Report on the Attribution of Profits to Permanent Establishments</i>	Discussion draft on the Attribution of Profits to Permanent Establishments (Parts I and II) <ul style="list-style-type: none"> ○ Public comments received on the discussion draft on the Attribution of Profits to Permanent Establishments (Parts I and II) ○ OECD launches consultation with on attributing profits for tax purposes to permanent establishments