

THE OECD PROJECT ON THE TRANSFER PRICING ASPECTS OF INTANGIBLES

Indicative timeline
(as of May 2011)

July 2010	<ul style="list-style-type: none"> • Approval of the 2010 revision of the Transfer Pricing Guidelines, including a new Chapter IX on business restructuring • Invitation to comment on the scoping of work to be undertaken on intangibles
September 2010	<ul style="list-style-type: none"> • Almost 50 contributions received from the public
November 2010	<ul style="list-style-type: none"> • Meeting with commentators
January 2011	<ul style="list-style-type: none"> • Scoping paper approved by the Committee on Fiscal Affairs (“CFA”)
2011-2013	<ul style="list-style-type: none"> • Working Party No. 6’s Special Session on the TP Aspects of Intangibles meeting 3 times/year; involvement of business representatives
March 2011	<ul style="list-style-type: none"> • Meeting with private sector representatives on valuation issues
End of 2013 (target date)	<ul style="list-style-type: none"> • Release of a discussion draft for public comment