

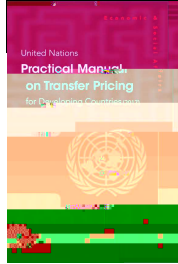


UN-ATAF Workshop on Transfer Pricing  
 Administrative Aspects and Recent Developments  
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# AUD+T AND R+\$ , A\$\$\$\$ - ENT

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## +NTR2DU3T+2N T2 AUD+T\$ AND R+\$ , A\$\$\$\$ - ENT

+mportance of Risk Assessment

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**\$E4E3T+2N 2F TA5PA6ER\$ F2R TP E5A - +NAT+2N7  
R+\$, A\$\$\$ - ENT**

➤ Risk Assessment Tools

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➤ , e. financial ratios relevant to TP

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\$ources of nformation for Risk Assessment7

## PRE4+ - +NAR6 E5A - +NAT+2N

### ➤ Understanding the Taxpayer's Business

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Essential part of the TP examination/ This st!d. can 'e commenced 'efore or after starting a TP audit and sho!ld include?

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## PRE4+ - +NAR6 E5A - +NAT+2N

### @!estions to !nderstand taxpayer's operations

### ➤ Distri' !tion Activities

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## PRE4+ - +NAR6 E5A - +NAT+2N

➤ Proceed to understand the taxpayer's and structure.

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## AUD+T PR23EDURE

➤ Notification to Taxpayer  
 ➤ Request for information

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## AUDIT PROCEDURE

### ➤ Reuest for interview s?

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### ➤ Reuest to Visit Facilities

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## Narrowing of Issues Development of Authority Position

### ➤ Refining Understanding of the taxpayer's Business

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### ➤ Refining Understanding of the taxpayer's Ind. Str.

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### ➤ Refining Functions and Risk Analysis

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## Next Steps in the Audit Procedure

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