

**EU JOINT TRANSFER PRICING FORUM
DRAFT WORKING PROGRAMME 2002-2004**

1. 4 DECEMBER 2002 MEETING

Arbitration Convention and related mutual agreement issues

- Procedures to be followed during the interim period when not all Member States have ratified the Convention: state of play on the basis of the replies given by Member States to the questionnaire and discussion on a possible common approach
- The starting point of the three and two year periods: state of play on the basis of the replies given by Member States to the questionnaire and discussion on a possible common approach
- Mutual agreement procedures (including proceedings during the first phase of the Arbitration Convention) suspension of tax collection, interest payments etc. discussion on the principles of a possible common approach
- Proceedings of the second phase of the Arbitration Convention: establishment and functioning of the advisory committee: discussion of concrete proposals based on the work already undertaken by the Council financial questions group in 1996/97.

2. 2 APRIL 2003 MEETING

Arbitration Convention and related mutual agreement issues

- Continuation of 4 December 2002 debates

3. SEPTEMBER 2003 MEETING

Arbitration Convention and related mutual agreement issues

- Continuation of spring 2003 debates and conclusions

Documentation requirements

- State of play in the EU on the basis of the replies given by Member States to the questionnaire, learning from the experience of the EU's main trading partners (e.g. implementation of PATA agreement), identification of common features

4. DECEMBER 2003 MEETING

Documentation requirements

- Continuation of September 2003 debates

Examination of possible preventive measures to avoid double taxation

- Transparency between tax administrations and business: state of play on the basis of a questionnaire to be sent to Member States, identification of “best practices” in the EU and its main trading partners
- Cross-border consultation before making adjustments: discussion on the potential of such measure and in particular its compulsory/voluntary character
- Other possible preventive measures
- Exchange of views on a possible common approach

Acceptability of transfer prices to tax administrations

- State of play in the EU on the basis of the replies given by Member States to the questionnaire, overview of situation with main trading partners, identification of common features

5. SPRING 2004 MEETING

Documentation requirements

- Continuation of December 2003 debates and conclusions

Examination of possible preventive measures to avoid double taxation

- Continuation of December 2003 debates

Acceptability of transfer prices to tax administrations

- Exchange of views on a possible common approach and the potential of a code of best practices

Exchange of views on report to Council

6. SEPTEMBER 2004 MEETING

Examination of possible preventive measures to avoid double taxation

- Conclusions

Acceptability of transfer prices to tax administrations

- Conclusions

Adoption of report to Council