

UN in Focus Newsbrief



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Quick Links

[FES NY Events](#)
[FES NY Publications](#)
[More About Us](#)

Dear colleagues and friends,

March is a very busy month at the UN. The annual meetings of the ECOSOC, Bretton Woods Institutions, WTO and UNCTAD take place on March 12 and 13. This year ECOSOC has added an additional day to these important meetings with a Special Meeting on International Cooperation in Tax Matters to be held on March 15. To bridge these two important events, FES has teamed up with DESA's Financing for Development office to hold an Expert Group Meeting on Practical Transfer Pricing Issues for Developing Countries, which takes place on Wednesday March 14.

Transfer pricing, because of the extreme complexity of its concepts and the resource-intensive nature of their practical application, tests the caliber of international cooperation on tax matters because it is the area of international taxation in which developing countries, especially those with weak or small administrations, are especially disadvantaged by a lack of capacity and resources. To assist Member States and representatives from CSOs to prepare for this meeting, FES offers a new publication on transfer pricing by Jomo Kwame Sundaram, "Transfer Pricing Is a Financing for Development Issue".

I would also bring to your attention another publication, which addresses the challenges to negotiate an Arms Trade Treaty.

As usual, I hope this Newsbrief will make for informative reading.

With best wishes from New York,

A handwritten signature in black ink, appearing to read 'W. Puschra', is centered on the page.

Dr. Werner Puschra
Director
Friedrich Ebert Stiftung - New York Office

Upcoming Event

"Expert Group Meeting on Practical Transfer Pricing Issues for Developing Countries"

**14 March 2012, 9:30 a.m. - 6:30 p.m.,
UNHQ-North Lawn Building, Conference Room 1, New York**

The Financing for Development Office (FfDO) of UN-DESA and the Friedrich-Ebert-Stiftung (FES) New York are jointly organizing an Expert Group Meeting on "Practical Transfer Pricing Issues for Developing Countries and Capacity Development in Tax Matters", which is a current priority area of the work of the UN Committee. Accordingly, the meeting will focus on practical transfer pricing issues for developing countries as a contribution to the Committee's current work on a *Practical Manual on Transfer Pricing for Developing Countries*, to be adopted at its next annual session in October 2012.

[Program](#)

[Concept Note](#)

[FfD Expert Group Meeting Information](#)

New Publication

"Transfer Pricing Is a Financing for Development Issue"

Jomo Kwame Sundaram, FES Perspective, February 2012

This FES Perspective explores the role of the United Nations in transfer pricing. Transfer pricing refers to the pricing arrangements for transactions between companies that are members of a corporate multinational enterprise. If the method used to determine the fair tax owed to a country by a multinational doesn't reflect the true profits earned in that country, the country is unfairly deprived of revenue. Transfer pricing is regarded as a Financing for Development issue because, without its due tax revenues, a country's ability to mobilize domestic resources for development is hampered. The United Nations is increasingly seen as the most impartial, responsible, representative and legitimate body in which to advance discussions and agreements on transfer pricing with a long-term view to development that includes both fair returns to countries and a favourable climate to investment.

[FES Perspective](#)

New Publication

"From Preparations to Negotiations for an Arms Trade Treaty"

Katherine Prizeman, FES International Policy Analysis, March 2012

A majority of states is of the opinion that arms transfers should operate according to a common set of international standards. Hence, there is general support for negotiating an Arms Trade Treaty (ATT), set to commence in July 2012. But as this International Policy Analysis highlights, numerous still-contentious issues must be addressed regarding the ultimate objective of such a treaty. This publication analyzes the complex political hurdles towards a legally-binding ATT.

Subsequently, possibilities for compromise and for the investment of political capital that are likely to increase the chances of negotiating a robust ATT are presented. Lastly, it makes the case for establishing solid processes for implementation and review beyond July 2012.

[FES International Policy Analysis](#)

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