

Transfer Pricing – Basic

19 05 23 1100

This course provides an overview of the history and current practice of transfer pricing. The course combines a theoretical and practical approach, using examples and case studies to illustrate the key concepts learnt. The theoretical framework follows primarily the recommendations of the OECD transfer pricing guidelines for multinational enterprises and US regulations, with some concepts drawn from the legislation of other countries. The examples and case studies are taken from the practitioners experience or case law.

The program tries to emphasize the multidisciplinary nature of transfer pricing and draws from the fields of taxation, economics, accounting, business management and law to provide the students the basic knowledge required to understand transfer pricing problems.

The schedule of this course as it was taught in 2019 is shown below. The contents and teachers of the course as it will be taught in February 2020 will be similar but may differ in detail.

Note: All classes are from **8.30 – 13.00** unless otherwise indicated

Instructors:

PVB	Paolo Valerio Barbantini	KS	Kent P Stackhouse	AU	Agata Uceda
RvDB	Ronald van den Brekel	FM	Folkert Mulder	EJvS	Erik Jan van Sten
TB	Tim Brierley	AR	Antonio Russo	VZ	Vladimir Zivkovic
GC	Giammarco Cottani	SS	Suhas Sagar	MC	Matteo Crispi
AD	Andre Dekker	RS	Richard Slimmen	RdT	Rosanna de Torre
SZ	Sahar Zomorodi	GB	Gabor Baranyai		

Section 1 – Thursday, 3 January 2019 Introduction to Transfer Pricing	[VZ-GC]	(08.30 - 16:00)
Section 3 – Friday, 4 January 2019 Comparability analysis for applying the arm's length principle	[GC-GB]	(08.30 - 16:00)
Section 3a – Monday, 7 January 2019 [Q&A Class regarding material of Week 1]	[AR]	
Section 4 – Tuesday, 8 January 2019 Traditional methods	[AR-PVB]	
Section 5 – Wednesday, 9 January 2019 Transactional profit methods	[AR]	
Section 6 – Thursday, 10 January 2019 Practical application of traditional and transactional methods Economic analysis	[AR-FM]	
Section 7 – Monday, 14 January 2019 Intangibles & Business restructuring	[RvdB-AR]	(08.30 – 16.00)
Section 8 – Tuesday, 15 January 2019 Services Cost sharing agreements	[AU-RS]	
Workshop A-B – Tuesday, 15 January 2019 Sections 4 to 6	[AR-SS-FM]	(14.00 – 18.00)
Section 9 – Wednesday, 16 January 2019 Intercompany financing	[AR-AD]	
Workshop D – Thursday, 17 January 2019 Section 8	[EJvS-AU]	
Section 10 – Friday, 18 January 2019 EC Arbitration Convention, Competent authority and Mutual Agreement Procedure (MAP), Advance Pricing Agreements (APAs)	[MC-RdT]	
Section 7 – Friday, 18 January 2019 Intangibles & Business restructuring (continued)	[AR]	(14.00 – 16.00)
Workshop C – Friday, 18 January 2019 Case study on Sections 1 to 7	[GB-SS]	(16.00 – 18.30)
Section 11 – Monday, 21 January 2019 US Regulations	[KS-SZ]	(10.00 – 15.00) [Baker McKenzie Amsterdam]
Section 12 – Tuesday, 22 January 2019 Relevant TP case law	[AU]	
Section 13 – Wednesday, 23 January 2019 [Workshop on the Real Life Case]	[AR-SS]	
Section 14 – Thursday, 24 January 2019 Interaction between Articles 7 and 9 of the OECD Model Convention	[GC]	
Workshop E – Friday 25 January 2019 Exam preparation	[GB-SS]	

Examination: Monday 28 January 2019, 9.00 – 13.00

This course is designed for students and practitioners who already have a basic knowledge of transfer pricing and are interested in learning more about some of the core issues, such as location savings and transfer pricing adjustments, the application of the profit-split method, the application of evaluation techniques to intangibles, supply chain restructuring, and selected issues on financial services. These topics will be dealt with through an in-depth analysis from both a theoretical and a practical perspective. This involves the application of the arm's length principle to the complexities of business models currently used by multinational enterprises (including matrix-type organizational structures, hub structures, co-entrepreneurial structures) and an examination of the methodologies that are applied in practice to solve the issues.

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Instructors:

MA	Marco Adda	GP	Giandomenico Petronella	ES	Eleonora Selva
LKH	Loek Helderma	AS	Alessandro Samari	OW	Oliver Wehnert
PF	Pim Fris	FSS	Francesco Scandone	LS	Luigi Scordo
PH	Philip de Homont	SS	Stefano Simontacchi	FRP	Francesco Parlatore
GB	Gabor Baranyai	EL	Emmanuel Llinares	MV	Matteo Viani

Section 1 - Wednesday, 10 April 2019	[FRP]	
Transfer Pricing after BEPS and State AID		
Section 2 - Thursday, 11 April 2019	[MA-EL]	
Structuring a transfer pricing policy in different business sectors (FMCG, Luxury, Industrial)		
Section 3 - Friday, 12 April 2019	[MA-EL]	
Selected Cases on TP and Intangibles		
Section 4 - Monday, 15 April 2019	[FSS-LS]	
Transfer pricing challenges of digital economy		
Workshop A - Monday, 15 April 2019	[AS]	(14.00 – 17.00)
The Application of the Profit Split Method to the Value Created by a 'Significant Digital Presence'		
Section 5 - Wednesday, 17 April 2019	[FSS-GP]	(09.00 – 13.00)
Evaluation Techniques and Transfer Pricing		
Section 6 - Wednesday, 17 April 2019	[ES-MV]	(14.00 – 17.00)
Economic Analysis and Use of the Database		
Workshop B – Tuesday, 23 April 2019	[OW]	(12.00 – 15.00)
Value Chain in the automotive business		
Section 8 - Thursday, 25 April 2019	[PF - PH]	(14.00 – 17.00)
Case Study		
Section 9 - Monday, 29 April 2019	[LKH]	
Transfer pricing Audits: trends and tools for the taxpayers and tax authorities		
Section 7 – Tuesday, 30 April 2019	[GB]	
Supply chain and Business restructuring		
Workshop C – Tuesday, 30 April 2019	[GB]	(14.00 – 17.00)
Business restructuring. Case study		

Examination: Monday, 6 May 2019, 9.00 - 12.30