

Advanced International Transfer Pricing course

for tax firms and governments

In depth online training

INTRODUCTION

If you, or your organisation works with international transfer pricing, this course may be for you. The aim is to provide you with an in-depth overview of international transfer pricing, equal to a full 5 day course taught in person.

During the ± 50 hours of videos, participants are taken through:

1. Basic concepts in transfer pricing such as the arm's length principle, functional analysis, comparability and transfer pricing methods;
2. The OECD Transfer Pricing Guidelines and the UN Practical Manual on Transfer Pricing;
3. Specific transactions, permanent establishments, compliance issues and dispute resolution;
4. Recent developments in case law, treaties and intergovernmental fora such as the UN, the OECD and the EU.

The course content is based on the [UK Chartered Institute of Taxation syllabus](#) for the Transfer Pricing module in the post graduate [Advanced Diploma in International Taxation](#). It is broken into sections consisting of multiple lectures of around 10 - 25 minutes. Individual participants' views per lecture is registered as proof of attendance for professional education purposes. A certificate of completion validates their attendance up finalising the course.

For more, visit

[Tax courses - Bettertax](#)

WHAT SUBSCRIBERS GET

- Around 50 hours of videos of:
 - lectures and case studies (including ADIT exam questions), and
 - comparisons between the OECD TPG and the UN Practical Manual, accessible for 1 year.
- 8-10 x 2 hour live webinars to discuss prescribed video materials and case studies.
- Johann Müller's "Summary of the 2022 OECD Transfer Pricing Guidelines".
- The UN Practical Manual and various legal source documentation in soft copy.

COURSE CONTENT

I Fundamental sources

- A Tax treaties (OECD and UN Model Conventions)
- B OECD Transfer Pricing Guidelines (TPG)
- C OECD BEPS 2015 Final Reports (Actions 8-10)
- D UN Practical Manual on Transfer Pricing
- E Transfer pricing litigation cases (see list)
- F EU-JTPF Code of Conduct guidelines and reports

II The Arm's Length Principle (ALP)

- A Interpretation of the arm's length principle
- B Associated enterprises
- C Global Formulary Apportionment
- D Recognition of the actual transactions undertaken
- E Losses and the effect of government policy

III Functional analysis

- A Goal of functional analysis
- B Analysis of functions, assets and risks (FAR)
- C Relating functional analysis to TP method chosen
- D Entity characterisation (e.g. entrepreneur", etc.)
- E Practical approach to functional analysis

IV Transfer pricing methods

- A Description of methods
- B Selection and application of the method(s)

V Comparability

- A Significance of comparability
- B Performing a comparability analysis
- C Dealing with the lack of comparable data
- D Sources of comparables
- E Timing and compliance issues in comparability

VI Specific transactions

- A Intra-group services
- B Intra-group financial transactions
- C Intangible property
- D Business restructurings
- E Cost Contribution Arrangements/Agreements

VII Permanent Establishments (PEs)

- A Article 5 Permanent Establishments (OECD & UN)
- B Article 7 Business Profits (OECD and UN)
- C Understanding the importance of PEs

VIII Compliance issues

- A Documentation
 1. OECD BEPS 2015 Final Reports (Action 13)
 2. Country by country reporting, master and local file
- B Examination practices, burden of proof & penalties
- C Risk assessment and risk management
- D Audits

IX Avoiding Double Tax and dispute resolution

- A Adjustments
- B Mutual agreement procedure (BEPS Action 14)
- C Arbitration Article 25(5)
- D EU Arbitration Convention
- E Advance Pricing Agreements

X Other issues

- A Base Erosion and Profit Shifting Project
- B Interaction between Customs Valuation and TP
- C Safe Harbours and Tax Incentives
- D E-commerce and transfer pricing
- E Worldwide recent developments in transfer pricing

Cases

- Chevron Australia v Comm of Tax [2017 FCAFC 62]
- DSG [2009 UKFTT 31 (TC)]
- GE Capital [2010 FCA 344]
- GSK Canada [2010 FCA 201]
- Ireland/Apple state aid [SA.38373]
- LG Electronics ID v ACIT [2013 29 taxmann.com 300]
- Roche Products Property [2008 AATA 261]
- Netherlands/Starbucks state aid [SA.38374]
- SNF (Australia) v Comm of Tax [2010 FCA 635]
- And several others

Pricing (ex VAT)

Access to video materials during 1 year:

- 1-5 participants € 2,500
- 5-10 participants € 4,000
- 10-15 participants € 5,500
- > 15 participants € 7,000

9 times 2 hour live online classes for participants:

€ 2,500 regardless of number of participants

Personal training in person:

Travel and accommodation + € 1,800 per day