

Transfer Pricing Fundamentals

Amsterdam, 25 – 26 February 2010

Day 1

08.30 - 09.00	Registration
09.00 - 09.20	Welcome and IBFD Overview
09.20 - 11.00	Introduction to Transfer Pricing <ul style="list-style-type: none">• What is transfer pricing?• The importance of transfer pricing• Associated enterprises• The arm's length principle• Article 9 of the OECD and UN MTCs• The OECD transfer pricing guidelines for multinational enterprises• Applying the arm's length principle<ul style="list-style-type: none">- Comparability analysis- Arm's length range- Use of multiple year data• Selected examples of domestic transfer pricing law
11.00 - 11.20	Break - Refreshments
11.20 - 12.45	Transfer Pricing Methods <ul style="list-style-type: none">• Comparability analysis and sources of information• Transaction-based methods<ul style="list-style-type: none">- Comparable Uncontrolled Price (CUP)- Cost-Plus method- Resale price method• Profit-based and other methods<ul style="list-style-type: none">- Profit split method- Transactional Net Margin Method (TNMM)- Other methods• Practical case studies/examples
12.45 - 14.00	Lunch
14.00 - 15.20	Transfer Pricing Methods (<i>continued</i>)
15.20 - 15.40	Break - Refreshments
15.40 - 17.00	Transfer Pricing Methods (<i>continued</i>)

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Day 2

09.00 - 10:45 **Transfer Pricing Adjustments and Administrative Approaches to the Avoidance and Resolution of Transfer Pricing Disputes**

- Economic double taxation
- Corresponding adjustments
 - Article 9 OECD MTC
- Secondary adjustments
- Mutual agreement procedure
 - Article 25 OECD MTC
- Penalties
- Transfer pricing documentation
- Advance pricing arrangements

10:45 - 11:05 Break - Refreshments

11:05 - 12.45 **Intra-Group Services**

- Introduction
 - Business models
 - OECD approach
- Types of intra-group services/common services
 - Shareholder activities and genuine intra-group services
 - Allocation keys
 - Choice of transfer pricing method
- Funding of the services & activities at arm's length
 - Direct charge
 - Indirect charge
- Transfer pricing method
 - Service charge computation
 - Documentation

12.45 - 14.00 Lunch

14.00 - 15:30 **Transfer Pricing Documentation**

- The need for transfer pricing documentation
- Documentation requirements and penalties
- Documentation in Asia, Europe and the Americas

15:30 - 15:50 Break

15:50 - 17.00 **Case Study**