



IBFD
Webinar

Transfer Pricing Consequences of Sanctions against Russia

Date: 6 July 2022 | **Time:** 15:00-16:00 CET | **Level:** Advance

Summary

Various countries and, for example, the European Union have imposed a variety of sanctions against Russia. In fact, this is a dynamic process, and more and more different types of sanctions are being considered and imposed. For MNEs, these sanctions may, depending on the relevance of Russia to their operations, have a significant economic impact as well as consequences for their transfer pricing policies and practices. In this webinar, we will deal with the following scenarios:

1. Non-availability of raw materials or much higher prices for them
2. Inter-company services/royalty charges to and from Russian affiliates
3. Financial transactions and guarantee fees
4. Loss of turnover
5. Disruptions in the supply chain
6. Closures of businesses, business restructurings, transfers of functions

This webinar covers the economic consequences for each of these scenarios, the corporate tax impact, transfer pricing consequences for pending rulings and APAs and transfer pricing consequences in general. In addition, the treatment of losses and of shareholder or head office costs will be discussed. Possible future corporate and transfer pricing tax perspectives will be sketched.

Learning objectives

After the webinar, you will have an overview of possible transfer pricing consequences of the sanctions imposed on Russia. By dealing with the most common scenarios, you will gain insight into what potential consequences there are. You will be able to better analyse the situation in your own MNE or better understand the issues that are relevant for your clients in your practice. Tax authorities will be informed about the transfer pricing issues that MNEs are facing regarding the sanctions imposed.

Field of study

Taxes

Who should participate

The target audience for this webinar is transfer pricing practitioners who are active for multinationals or who are advising clients with these types of affected operations and tax authorities who need to understand what is happening to their resident taxpayers and how the sanctions will impact the tax assessments that are imposed on MNEs. Hearing the experiences and analyses of top-notch practitioners and transfer pricing specialists will increase your understanding of the issues and help you to find solutions to the problems you need to deal with on a daily basis.

Course level and prerequisites

Participants in this webinar are expected to be familiar with the key concepts of transfer pricing practices applied by MNEs and with concepts in international tax law that are relevant for MNEs.

Advance preparation

No advance preparation is needed. It is possible to send in questions during the live webinar.

Interactive webinar – “Group Internet Based” (live webinar only)

During live webinars, it is possible to interact with the presenters via a chat message function. Please note that questions are answered based on relevance, order of receipt and available time. Additionally, participants in the live webinar are invited to answer poll questions. Participants will also have access to the on-demand version for a further 12 months from the live date.

Date of live broadcast: **6 July 2022, 15:00 (Amsterdam local time)**

On-demand webinar

On-demand webinars are intended for individual self-study only. Unlike live webinars, they are not open to interactive participation nor do they offer the assistance of a real-time instructor. Access to on-demand webinars is granted for a period of 12 months.

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Webinar registration details

If you have any questions regarding following the webinar, technical requirements, or payments and cancellations, please consult our [FAQ](#).

Agenda

- Block 1: Dealing with the non-availability of raw materials or higher prices
- Block 2: Inter-company services/interest payments/royalty charges to and from Russian affiliates
- Block 3: Financial transactions and guarantee fees
- Block 4: Loss of turnover
- Block 5: Disruptions in the supply chain
- Block 6: Closure of business, business restructuring, transfer of functions

Instructors

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Matteo Cataldi		<i>Associate, Maisto e Associati, Milan</i>
Ala Hardam Ursu		<i>Senior Manager, EY Transfer Pricing, Amsterdam</i>

Facilitator

Rijkele Betten		<i>Managing Editor, International Transfer Pricing Journal</i>
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