ADVANCED PROFESSIONAL CERTIFICATE IN TRANSFER PRICING (APCTP-I)

Course Information
LEARNING OBJECTIVES

- Appreciate the importance of international transfer pricing in multinational enterprise groups and tax administrations
- Being able to solve complex issues in the field of transfer pricing with respect to topics such as intra-group financing, intra-group services, benchmarking & valuation and intangibles

PREREQUISITES

The course is open for all, however it would be highly beneficial for:

- Professionals with more than 3 years of experience in any of the following fields with an avid interest in TP: tax/law/accounting/ finance/ treasury/ controlling with any corporate/ MNE / accounting firms/ tax advisories
- Professionals of any domain working in the field of Transfer Pricing and having more than 3 years of experience

STUDY TIME

This certification programme consists of four online courses. Each online course has five to seven modules. A module has the following components: reading materials, videos, one to two assignments in the form of a case study followed by assessments.

Recommended study time needed per module:

<table>
<thead>
<tr>
<th>Component</th>
<th>Time</th>
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<tbody>
<tr>
<td>Reading materials</td>
<td>120 - 150</td>
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<tr>
<td>Videos</td>
<td>60 - 80</td>
</tr>
<tr>
<td>Assignment(s)</td>
<td>60 - 90</td>
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<tr>
<td>Assessments</td>
<td>60 - 80</td>
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We expect you to complete a module in one week with the study time suggested above.

The programme must be completed within 6 months and can be followed and completed by dedicating at least 5 hours of study per week. Study materials included in the programme will be accessible for 6 months only (the duration of the programme).
ADVANCE PREPARATION

No advanced preparation is necessary.
All study material is provided in the online course.

COURSE PROGRAM

<table>
<thead>
<tr>
<th>Online courses</th>
<th>Modules covered</th>
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<tr>
<td>Online course 1</td>
<td>• Introduction to transfer pricing and intra-group financing</td>
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<tr>
<td><strong>Transfer Pricing and Intra-group Financing</strong></td>
<td>• Loans</td>
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<td></td>
<td>• Credit ratings</td>
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<td>• Guarantees</td>
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<td>• Cash pooling</td>
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<td>• Implementation of a robust treasury function within an MNE</td>
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<tr>
<td>Online course 2</td>
<td>• Introduction to transfer pricing and intra-group services</td>
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<tr>
<td><strong>Transfer Pricing and Intra-group Services</strong></td>
<td>• What is a chargeable service?</td>
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<td>• Determining arm’s length remuneration</td>
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<td>• Cost sharing arrangement and cost contribution arrangement</td>
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<td>• Dealing with Intra-Group Services within an MNE</td>
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<td>Online course 3</td>
<td>• Roadmap for conducting a transfer pricing comparability analysis</td>
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<tr>
<td><strong>Benchmarking and Valuation</strong></td>
<td>• Identifying comparables – tangible assets and intragroup services</td>
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<td>• Identifying comparables – financing transactions and intangible assets</td>
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<td>• Comparability adjustments and determining the range</td>
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<td>• Pricing of loans and guarantees</td>
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<td>• Valuation of intangibles</td>
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<tr>
<td>Online course 4</td>
<td>• Importance of Intangible Property (IP) in Global Value Chains</td>
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<td><strong>Intangibles</strong></td>
<td>• Identifying intangible property</td>
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<td>• Attribution of intangible related returns</td>
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<td>• Hard-to-value intangibles</td>
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<td></td>
<td>• Regional and Sectoral challenges in analysing intangibles</td>
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<td>• IP planning / structuring</td>
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<tr>
<td>Final Assessments</td>
<td>• After every module</td>
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</table>
COURSE DEVELOPERS

TRANSFER PRICING INTRA-GROUP FINANCING

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