

COURSE PROGRAMME

Fundamentals of Transfer Pricing

Level

Introductory

Field of study

Taxes

Completion requirements

To benefit from the learning experience for this training, completing all mandatory components is necessary to obtain your certificate. Upon access to the learning platform, the syllabus will indicate the exact completion requirements. Please also consult the [FAQ](#) for more information.

Course Programme

Lessons

Topics Covered

Introduction to transfer pricing

- › Importance of transfer pricing to MNEs and tax authorities
- › Policy framework and legal basis
- › Explaining the tax challenges of digitalization of the economy:
Live examples

Understanding the business and value chain

- › Roadmap for a basic value chain analysis
- › Understanding different business models
- › Sectoral approach to value chain

Comparability analysis

- › Basic elements of comparability
- › Search process and criteria
- › Impact of COVID-19

Transfer pricing methods

- › Explaining the economics of pricing and profits
- › Describing the different methods and when to apply each of them
- › Use of profit level indicators and pricing under each method

Compliance and documentation

- › Purpose and contents of transfer pricing documentation
- › Explains the practical compliance issues
- › Examples of country practices

Transfer pricing risk management and audits

- › Transfer pricing risk and audit management –
The MNE perspective
- › How to assess TP risk – Ratio analysis and other approaches
- › Transfer pricing audit and controversy cycle

Transfer pricing dispute resolution and avoiding double taxation

- › Domestic dispute resolution
- › International dispute resolution
- › Dispute prevention (advance pricing agreements and safe harbours) and cooperative compliance

Regional challenges in transfer pricing

- › Regional trends in transfer pricing and sectoral focus

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