

# ADVANCED PROFESSIONAL CERTIFICATE IN **TRANSFER PRICING** (APCTP-I)

*Programme*



## LEARNING OBJECTIVES

- Appreciating 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 benchmarking and valuation, intra-group services, intra-group financing and intangibles

## PREREQUISITES

The course is open to 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 transfer pricing: tax/law/accounting/finance/treasury/controlling with any corporate/MNE/accounting firms/tax advisories
- Professionals in any domain working in the field of transfer pricing and with 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 and one to two assignments in the form of a case study followed by assessments.

Recommended study time needed per module:

Reading materials:	120 - 150 minutes
Videos:	60 - 80 minutes
Assignment(s):	60 - 90 minutes
Assessments:	60 - 80 minutes

We expect you to complete a module in 1 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 advance preparation is necessary.

All study material is provided in the online course.

### COURSE PROGRAMME

Online courses	Modules covered
<p>Online course 1</p> <p><b>Benchmarking and Valuation</b></p>	<ul style="list-style-type: none"> <li>• Roadmap for conducting a transfer pricing comparability analysis</li> <li>• Identifying comparables – tangible assets and intra-group services</li> <li>• Identifying comparables – financing transactions and intangible assets</li> <li>• Comparability adjustments and determining the range</li> <li>• Pricing of loans and guarantees</li> <li>• Valuation of intangibles</li> </ul>
<p>Online course 2</p> <p><b>Transfer Pricing and Intra-Group Services</b></p>	<ul style="list-style-type: none"> <li>• Introduction to transfer pricing and intra-group services</li> <li>• What is a chargeable service?</li> <li>• Determining arm's length remuneration</li> <li>• Cost sharing arrangement and cost contribution arrangement</li> <li>• Dealing with intra-group services within an MNE</li> </ul>
<p>Online course 3</p> <p><b>Transfer Pricing and Intra-Group Financing</b></p>	<ul style="list-style-type: none"> <li>• Introduction to transfer pricing and intra-group financing</li> <li>• Loans</li> <li>• Credit ratings</li> <li>• Guarantees</li> <li>• Cash pooling</li> <li>• Implementation of a robust treasury function within an MNE</li> </ul>
<p>Online course 4</p> <p><b>Transfer Pricing and Intangibles</b></p>	<ul style="list-style-type: none"> <li>• Importance of intangible property (IP) in global value chains</li> <li>• Identifying IP</li> <li>• Attribution of intangible-related returns</li> <li>• Hard-to-value intangibles</li> <li>• Regional and sectoral challenges in analysing intangibles</li> <li>• IP planning/structuring</li> </ul>
<b>Final Assessments</b>	<ul style="list-style-type: none"> <li>• After every module</li> </ul>

## COURSE DEVELOPERS

### BENCHMARKING AND VALUATION

**Frank Schwarte**

*Atlas* | The Netherlands

**Gijs van Koeveringe**

*Houthoff*, The Netherlands

**Olaf Smits**

*Ectacon* | The Netherlands

**Rezan Ökten**

*Houthoff* | The Netherlands

**Sharvari Kale**

*IBFD* | The Netherlands

**Sebastian Frankenberg**

*Hermes Advisory* | The Netherlands

**Taco Wiertsema**

*Atlas* | The Netherlands

**Vladimir Zivkovic**

*Baker & McKenzie* | The Netherlands

**Zachary Somers**

*IBFD* | The Netherlands

### TRANSFER PRICING INTRA-GROUP SERVICES

**Luis Coronado**

*EY* | Singapore

**Rajesh Bheemanee**

*EY* | Singapore

**Sandra Esteves**

*SABIC* | The Netherlands

**Sharon Tan**

*EY* | Singapore

**Shee Boon Law**

*DLA Piper* | The Netherlands

**Tanya Gartsman**

*Mazars* | The Netherlands

### TRANSFER PRICING INTRA-GROUP FINANCING

**Adje Ametepe**

*EY* | France

**Andre Dekker**

*Baker & McKenzie* | The Netherlands

**Antonio Russo**

*Baker & McKenzie* | The Netherlands

**Benoît Gabelle**

*EY* | France

**Krzysztof Łukosz**

*EY* | The Netherlands

**Mark Drenth**

*Liberty Global* | The Netherlands

**Neil Schaatsbergen**

*PwC* | The Netherlands

**Omar Moerer**

*Deloitte* | The Netherlands

**Rezan Ökten**

*Houthoff* | The Netherlands

**Urszula Chwała**

*LyondellBasell* | The Netherlands

### TRANSFER PRICING AND INTANGIBLES

**Ágata Uceda**

*KPMG* | The Netherlands

**Anuschka Bakker**

*IBFD* | The Netherlands

**David van Peursen**

*Deloitte* | The Netherlands

**Froukje Frerichs**

*Deloitte* | The Netherlands

**Giammarco Cottani**

*Netflix* | The Netherlands

**Isabel Verlinden**

*PwC* | Belgium

**Kerry Lambrou**

*Deloitte* | The Netherlands

**Lucas de Heer**

*Netflix* | The Netherlands

**Maike van Velzen**

*Deloitte* | The Netherlands

**Önder Albayrak**

*Sanofi* | The Netherlands

**Pim Gerritsen van der Hoop**

*Deloitte* | The Netherlands

**Sjoerd Haringman**

*Deloitte* | The Netherlands

## **FOLLOW US ON**



**FOR ENQUIRIES WRITE TO**

[info@ibfd.org](mailto:info@ibfd.org)