

ADVANCED PROFESSIONAL CERTIFICATE IN **TRANSFER PRICING** (APCTP-II)

Programme



SUMMARY

The IBFD Advanced Professional Certificate in Transfer Pricing II (APCTP-II) is a unique qualification for tax professionals who wish to be able to manage transfer pricing issues, retain their competitive edge and ultimately be recognised globally as professional experts in this field. The programme is also a time and cost-effective solution for organizations that wish to equip their employees with expertise in transfer pricing from a reputable international organization.

OVERALL LEARNING OBJECTIVES

After following the certificate programme, a tax professional will be able to:

- *Determine* the transfer pricing aspects of business restructurings, digital transformations and determining an arm's length remuneration for business restructurings, as well as having a roadmap for dealing with the transfer pricing of business restructurings;
- Build and apply a TP controversy framework, detect TP risks and have an in-depth understanding of the various dispute mechanisms;
- *Define* a roadmap for developing efficient tax processes that are aligned from a transfer pricing, customs and VAT perspective and know how to deal with product pricing and periodic monitoring of adjustments from a TP perspective and the VAT treatment of TP adjustments; and
- *Define* the operational transfer pricing lifecycle, the different components of operational transfer pricing and the role of segmented P&Ls, and know how to set, monitor and adjust the transfer prices of, for example, tangible goods and services transactions.

FIELD OF STUDY

- Taxes

WHO SHOULD PARTICIPATE

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

- professionals with more than three years of experience in any of the following fields with an avid interest in TP: tax/law/accounting/finance/treasury/MNE/accounting firms/tax advisories; and
- professionals of any domain working in the field of transfer pricing and having more than three years of experience

PREREQUISITES AND ADVANCE PREPARATION

No advance preparation is necessary. All required study material is provided within the online training.

COURSES AND MODULES

Online courses	Module Topics
Online course 1 Transfer Pricing and Business Restructuring	• Business models and digital transformation • Importance of business restructurings: Tax perspective • Recognition of business restructuring • Arm's length considerations for restructuring • Conversion issues and post restructuring issues • Selected issues in global value chain analyses • Business restructurings and indirect taxes
Online course 2 Transfer Pricing Controversy	• Setting the scene: Transfer pricing controversy lifecycle • Compliance around the globe: Practical aspects • Transfer pricing risk assessment • How to survive a transfer pricing audit • Transfer pricing controversy management: Dispute prevention and resolution • Transfer pricing controversy: Stakeholders and effective negotiation • Regional and sectoral trends
Online course 3 Transfer Pricing and Indirect Taxation	• Introduction and the role of value in transfer pricing, VAT and customs • Interaction between transfer pricing and indirect taxes in global supply chains • Impact of adjustments • Cooperation, exchange of information and administrative issues
Online course 4 Operational Transfer Pricing	• Introduction to Operational Transfer Pricing (OTP) • Components of OTP • Supply chains, segmentation and segmentation drivers • Tangible goods • Service charges and cost allocation (SC&CA)

DELIVERY FORMAT AND CORE STUDY TIME

Online (QAS self-study)

APCTP-II consists of 4 online courses. An online comprises several modules with video lessons of approximately 1 hour each, recommended reading materials and assignments to help apply knowledge in practice. There will be assessments to test your overall understanding.

COMPLETION REQUIREMENTS

To benefit from the learning experience for this training, completing all audio-visual components and assignments is mandatory 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.

CONTINUING PROFESSIONAL EDUCATION

Many accrediting organizations will grant continuing professional education (CPE) credits for IBFD trainings. It is advisable, however, that you check with your accrediting body and/or national association to determine eligibility in this respect.

International Bureau of Fiscal Documentation (IBFD) is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of CPE on the National Registry of CPE Sponsors. State boards of accountancy have the final authority on the acceptance of individual courses for CPE credit. Issues regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

Recommended NASBA CPE credits for this course is: **38**

ADDITIONAL GENERAL INFORMATION AND CONTACT DETAILS

Please consult the [FAQ](#) for more information. Regarding administrative policies such as complaint, cancellation and refund, please refer to our [Terms and Conditions](#) or contact info@ibfd.org.

COURSE DEVELOPERS

TRANSFER PRICING AND BUSINESS RESTRUCTURING

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