

COURSE PROGRAMME

Operational Transfer Pricing

Level

Intermediate

Field of study

Taxes

Programme start date

1 March 2023

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

Modules

Topics Covered

Module 1

Introduction to operational transfer pricing (OTP)

- Why OTP is relevant and main drivers behind OTP
- Discussion of the OTP lifecycle and the different players involved in OTP
- Introduction to technology options and how they can support OTP, especially in transfer pricing monitoring and pricing

Module 2

Components of OTP

- Introduction to the OTP solution and critical requirements
- Explanation of the role of governance and organization and process and controls in an efficient OTP
- Digital OTP – discussion of the typical technology architecture and components of an OTP solution

Module 3

Supply chain, segmentation and segmentation drivers

- An Introduction to supply chains from an OTP angle
- Segmented P&L – The heart of OTP
- OTP master data
- Technology and demo

Module 4

Tangible goods

- Overview of the required steps to set, monitor and adjust the transfer prices of tangible goods
- Striking the right balance between prospective and retrospective adjustments, and their impact

Module 5

Service charges and cost allocation (SC&CA)

- Intra-group service charging process lifecycle and typical approaches to its management
- Practical aspects of intra-group service charging process: Cost base definition, service catalogue and allocation
- Practical aspects of intra-group services charging process: Approaches to invoicing and reporting

Course Developers

Anuschka Bakker
IBFD | The Netherlands

Denis Vikhrev
EY | The Netherlands

Ekaterina Goydina
EY | United Kingdom

Jon Scott
EY | United Kingdom

Emanuel Baptista
EY | Spain

Lars Wiig Andersen
EY | Norway

Marcel van den Brink
EY | The Netherlands

Raymond Moskvil
EY | Norway

Santiago Alvarez Gourdin
EY | Spain

Sharvari Kale
IBFD | The Netherlands

IBFD Head Office

Rietlandpark 301
1019 DW Amsterdam
P.O. Box 20237
1000 HE Amsterdam
The Netherlands
Tel.: +31-20-554 0100 (GMT+1)
Email: info@ibfd.org

International Online Tax Courses

Tel.: +31-20-554 0181
Email: onlinecourses@ibfd.org

Online certification programmes

Tel.: +31-20-554 0157
Email: certification@ibfd.org

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Tel.: +31-20-554 0160
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