

COURSE PROGRAMME

Transfer Pricing and Intra-Group Services

Course Programme

Modules

Topics Covered

Introduction to transfer pricing and intra-group services

- › Importance of intra-group services for multinational enterprises, including common approaches such as centralized/decentralized
- › Importance of intra-group services for tax administrations
- › OECD and UN guidance on services
- › Practical examples and typical issues with respect to intra-group services

What is a chargeable service?

- › The concept of chargeable and non-chargeable intra-group services
- › Case studies related to different categories of non-chargeable services
- › Centralized, low-value-adding and on-call services
- › Case study on procurement activities

Determining arm's length remuneration

- › General principles applied in determining an arm's length remuneration for intra-group services, with specific focus on cost allocations
- › Case law discussion, key issues and takeaways
- › Transfer pricing methods for determining arm's length remuneration for intra-group services
- › Case study on intra-group services, application of transfer pricing methods and service charging mechanism

Course Programme

Modules

Topics Covered

Cost sharing arrangement and cost contribution arrangement

- › Introduction to cost sharing arrangements and cost contribution arrangements
- › Transfer pricing considerations and the framework for analysing cost sharing and cost contribution arrangements

Dealing with intra-group services within a multinational enterprise (suitable for all participants except tax inspectors from tax administrations)

- › How a multinational business model can impact the strategy for structuring intra-group management services, as well as the key aspects to consider and the challenges arising from intra-group service charges
- › How multinationals proactively manage the challenges arising from intra-group services

Content last reviewed

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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.