

COURSE PROGRAMME

Transfer Pricing and Intra-Group Financing

Course Programme

Modules

Topics Covered

Introduction

- › Explanation of key financing terms, such as interest rate, yield curve and credit rating
- › Role and importance of the treasury function within multinational enterprises, its relevance from a tax perspective and much-needed collaborations with the tax department.
- › The importance of intra-group financing transactions for tax authorities
- › Key transfer pricing considerations of various treasury / financing models

Loans

- › Accurate delineation of intra-group loans
- › Building blocks to determine the arm's length nature of an intra-group loan
- › Establishing an arm's length interest rate including pricing approaches, interest rate analysis and benchmarking
- › Benchmarking analysis with respect to loans

Credit ratings

- › The basics of credit rating including types, rating agencies, rating scales and relevance for transfer pricing
- › Three-step approach to determine credit ratings for transfer pricing purposes
- › Case study – discussion of model answer

Course Programme

Modules

Topics Covered

Guarantees

- > Types of guarantees and importance for tax authorities
- > Two-step approach for the transfer pricing analysis of guarantees
- > Different pricing methods and a pricing exercise

Cash pooling

- > The management and operation of cash pooling structures
- > Drivers and the different types of cash pooling
- > Four-step approach to perform a transfer pricing analysis of cash pooling structures

Implementation of a robust treasury function within a multinational enterprise (suitable for all participants except tax inspectors from tax administrations)

- > Practical roadmap for designing, implementing and sustaining robust intra-group financing structures and transfer pricing policies
- > Typical approaches, best practices and real-life examples for multinational companies
- > Discussion of case study and model answer highlighting issues and difficulties

Content last reviewed

July 2021

Course Developers

Rezan Ökten

Houthoff | The Netherlands

Adjé Amétépé

EY | France

Andre Dekker

Baker McKenzie | The Netherlands

Mark Drenth

Liberty Global | The Netherlands

Neil Schaatsbergen

PwC | The Netherlands

Krzysztof Łukosz

EY | The Netherlands

Omar Moerer

Deloitte | The Netherlands

Antonio Russo

Baker McKenzie | The Netherlands

Urszula Chwała

LyondellBasell | The Netherlands

Benoît Gabelle

EY | France

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.