

COURSE PROGRAMME

Transfer Pricing and Intra-Group Services

Course Programme

Lessons

Topics Covered

Module 1

Introduction to transfer pricing and intra-group services

- › Importance of intra-group services for both tax administrations and MNEs
- › Policy framework in place: perspective of OECD/UN/EU and jurisdictions
- › Business perspective: traditional versus modern operating models for service transactions
- › Building a business case for stakeholder buy-in (for example, business case for centralization of service functions)

Module 2

What is a chargeable service?

- › What is a chargeable service?
- › What are the relevant considerations to determine whether a service has been rendered?
- › What are low-value-adding services?
- › Procurement
- › What are the documentation requirements related to services?

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Module 3

Determining arm's length remuneration

- > What are the charging methods?
- > When is the indirect charge method allowed?
- > What allocation keys are there and when should which allocation key be used? What are the challenges and how can you deal with them?
- > Which transfer pricing method should be used?
- > Is it necessary to include a profit element?
- > When can services be "passed through" i.e. charged without a markup?
Example US services cost method.
- > How should the arm's length charge for low-value-adding services be determined?
What are the complexities and challenges?
- > How should accounting recognition be dealt with?

Module 4

Cost sharing arrangement and cost contribution arrangement

- > What are cost sharing arrangements/cost contribution arrangements?
What is the difference?
- > When are CCAs/CSAs used for service transactions? Example franchise
- > What types of cost contribution arrangements exist?
- > How should the value of the contribution of the participants be determined?
- > What is considered a contribution? When is a party considered to be a participant?
- > What is considered a benefit from the cost contribution arrangement?
- > What is a balancing payment and how should it be dealt with?
- > How should buy-in and buy-out payment be dealt with?
- > How should entry, withdrawal or termination be dealt with?
- > What are the documentation requirements with respect to cost contribution arrangements?

Module 5

Dealing with intra-group services within an MNE

- > What are the factors to consider when deciding whether to centralize or decentralize service activities within an MNE?
- > How to deal with highly challenged intra-group management services and head office expenses?
- > How to set up a robust operating model for service activities of an MNE?
- > How to avoid the disallowance of service charges?
- > How to build the transfer pricing policy for services in your organization?

Completion requirements

To benefit from the learning experience of this training, completing the 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.

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