



# **IBFD Masterclass**

## **Transfer Pricing Masterclass: Navigating Global Challenges with Confidence**

Dubai / 8 -10 December 2026

## Overview and Learning Objectives

The global transfer pricing (TP) landscape is undergoing rapid transformation and the Middle East (ME) region follows suit. Many countries, including Egypt, Jordan, Saudi Arabia, Qatar and the United Arab Emirates (UAE), have in the last 5 years established a comprehensive legal and regulatory framework for pricing of cross-border transactions between related entities. Other countries, such as Bahrain and Oman, which introduced country-by-country (CbC) reporting and Pillar Two minimum taxation rules, may soon be added to the list.

With the UAE introducing the UAE's 2023 TP guidelines and the broader adoption of the OECD's BEPS 2.0 framework, including Pillar One's Amount B and Pillar Two developments, multinational enterprises (MNEs) must adapt their TP strategies to align with international standards and local compliance requirements. This increased focus on transfer pricing, especially amid heightened scrutiny from tax authorities and the growing exchange of information across jurisdictions, is a challenge for all MNEs operating in the ME region.

It is essential for both MNEs and tax authorities to be fully aware of the different approaches taken by international organizations and various tax authorities regarding substance, digitalization of the economy, intangibles, intra-group services, intra-group financing, permanent establishments, TP documentation, and dispute resolution. MNEs and tax authorities must take the necessary steps to address these aspects effectively.

IBFD's comprehensive 3-day masterclass delivers cutting-edge insights and practical tools to help participants – whether in-house TP professionals, advisors or tax authorities – effectively adapt to these challenges. Expert-led workshops and case studies will explore key areas such as intangibles, intra-group services, financing, extractives, TP risk management and the intersection of TP with customs. Participants will also acquire strategies for managing audits, preventing disputes and ensuring compliance in an increasingly complex tax environment..

## Field of Study

Taxes

## Who Should Attend?

The course is suitable for TP advisers, lawyers, accountants, in-house TP managers, controllers and finance staff as well as government officials and tax officers.

## Course Level and Prerequisites

This is an intermediate-level course. Participants taking this course will be expected to have a good understanding of transfer pricing. Those who do not meet these requirements are recommended to follow IBFD's online course Fundamentals of Transfer Pricing before they enter this course. Participants who are interested in a course which covers in more detail particular topics addressed in this course are encouraged to explore IBFD's online courses:

- Benchmarking and Valuation;
- Transfer Pricing and Business Restructuring;
- Transfer Pricing Controversy;
- Transfer Pricing and Indirect Taxes;
- Transfer Pricing and Intangibles;
- Transfer Pricing and Intra-Group Financing;
- Transfer Pricing and Intra-Group Services; and
- Operational Transfer Pricing.

## Day 1

08.30 - 09.00 **Registration**

09.00 - 09.20 **Welcome and IBFD Overview**

09.20 - 11.00 **Global and Regional TP Outlook**

- ▶ Global and regional developments
- ▶ International and regional organizations' initiatives and future policies
- ▶ ESG and TP
- ▶ Case Law

11.00 - 11.20 Break – Refreshments

11.20 - 12.45 **OECD Two-Pillar Solution and Transfer Pricing**

In this session, the following topics will be addressed through examples:

- ▶ OECD's latest updates and the status of global implementation of Amount B
- ▶ Practical implications of the Amount B framework on operational TP
- ▶ Impact of Pillar Two on TP policies
- ▶ Key considerations for navigating Pillar Two:
  - ▶ Real-time monitoring
  - ▶ Mid-year adjustments
  - ▶ Year-end adjustments and possible double taxation
  - ▶ CbC report – safe harbour test
  - ▶ APAs

12.45 - 14.00 Lunch

14.00 - 15.40 **Workshop: Transfer Pricing and Intangibles**

In the ME region, intangibles are growing in importance due to factors such as strong ME brands, the particular local customer preferences and the expanding R&D sector. In this workshop, participants will be taken through and discuss with their peers the practicalities and best practices with respect to:

- ▶ Business models
- ▶ ESG and impact intangibles
- ▶ DEMPE
- ▶ Global mobility
- ▶ Amount B
- ▶ Regional developments
- ▶ Valuation techniques

- ▶ Understanding the intersection of sustainability and TP policies
- ▶ Impact on Business Models – How ESG is reshaping value chains and TP strategies
- ▶ Practical TP Implications through case studies
- ▶ Stakeholder Engagement – Communicating ESG-driven TP changes within and beyond the organization
- ▶ Future of ESG in Tax – Anticipating regulatory developments and best practices for compliance

15.40 - 16.00      Break – Refreshments

16:00 - 17:00      **Case study: Transfer Pricing and Intangibles**

## Day 2

### 09.00 - 11.00 **Workshop: Intra-Group Services**

In this workshop, experts will lead the participants in exploring the complexities of intragroup services in the ME region, focusing on the following topics:

- ▶ The identification of chargeable services and the benefit test
- ▶ Management services, particularly in the context of the Saudi regional headquarters
- ▶ Service charge computation (direct and indirect charging methods)
- ▶ Low value-adding services
- ▶ Adequate documentation of intra-group services

### 11.00 - 11.20 Break – Refreshments

### 11.20 - 12.45 **Case Study: Intra-Group Services**

### 12.45 - 14.00 Lunch

### 14.00 - 15.40 **Transfer Pricing and Intra-Group Financing in the Middle East**

It is time for a deep dive into TP and intra-group financing transactions. Intra-group financing transactions are on the radar of the international organizations, legislators and tax authorities in various countries. The ME region is no exception. In this session the following topics will be addressed through examples:

- ▶ Loans
  - ▶ Determining loan amount and interest rate
  - ▶ Lender's and borrower's perspective
  - ▶ Credit ratings
  - ▶ Particular considerations for Zakat payers in Saudi Arabia
- ▶ Guarantees
- ▶ Cash pooling
- ▶ Islamic financing and TP

### 15.40 - 16.00 Break – Refreshments

### 16.00 - 17.00 **Case study: Transfer Pricing in the Extractive Industry**

This session will focus on the selected TP aspects of the extractives industry through a case study:

- ▶ Commodity pricing
- ▶ PE and TP
- ▶ Intra-group funding
- ▶ Leasing of equipment
- ▶ Centralized hubs for procurement and trading

## Day 3

09.00 - 11.00

### Workshop: Transfer Pricing, VAT and Customs

Many countries in the ME region have implemented and are regularly updating their VAT legislation. Decisions made for TP purposes can have unintended VAT consequences, requiring businesses to keep an eye on the VAT developments and their impact on TP policies. In addition, a growing trend is the collaboration between tax and customs authorities, exchanging information and conducting joint audits.

For businesses, this evolving regulatory and audit landscape, coupled with the obstacles to trade such as tariffs, introduces significant financial and compliance risks. This workshop will provide practical insights on navigating TP and indirect tax challenges through presenting:

- ▶ The role of “value” in TP, VAT and Customs
- ▶ The impact of TP adjustments
- ▶ TP and Customs audit defence strategy (documentation)
- ▶ Advanced tax rulings covering both TP and Customs matters
- ▶ MAP and arbitration

10.40 - 11.00

Break – Refreshments

11.00 - 12.45

### Workshop: Transfer Pricing Compliance and Audit

TP audits in the ME region have been on the rise, with a focus on ensuring that transactions performed between related parties meet the arm’s length standards. In this workshop, participants will discuss together with the subject matter experts the key developments in TP documentation requirements and the use of technology by both business and tax authorities. In addition, they will get acquainted with audit trends and triggers and guided through a practical roadmap on how to survive a TP audit. The following topics will be addressed:

- ▶ Regional developments in TP compliance
  - ▶ TP documentation filing
  - ▶ Additional TP disclosures and certifications
  - ▶ Localized benchmarks
- ▶ TP automation: how to use of technology for TP documentation
- ▶ Audit trends
  - ▶ Use of technology by tax authorities
  - ▶ Joint audits
- ▶ Audit triggers
  - ▶ Losses
  - ▶ Fly-in, fly-out
  - ▶ True downs
  - ▶ Lack of proper documentation
- ▶ How to survive a TP audit:
  - ▶ Preparing for an audit

- ▶ During an audit
- ▶ Post audit

12.45 - 14.00 Lunch

14.00 - 15.00 **Transfer Pricing Controversy – Best practices**

TP controversy is recognized globally as one of the most significant tax risks MNEs are facing, due to substantial TP adjustments and penalties. As the TP legislation and scrutiny of the tax authorities become more sophisticated, so will this trend become more pronounced in the ME region in the near future. TP controversy management consists of three phases: dispute prevention, audit and dispute resolution. As the audit phase was addressed previously, in this session best practices will be shared with respect to:

- ▶ Dispute prevention, with a particular focus on APAs
- ▶ Dispute resolution (settlements, MAPs)

15.00 - 15.20 Break – Refreshments

15.20 - 17.00 **Case study: Free Zones/Special Economic Zones and Transfer Pricing**

After the participants have gained insight in all the main TP topics, in this closing session they will apply their knowledge to a prominent feature of doing business in the ME region – free zones/special economic zones. This session will focus on the following aspects of these zones through a case study:

- ▶ Common TP transactions: IP (hubs), services, financing and other
- ▶ TP and Customs implications
- ▶ Compliance and Controversy – adequate documentation to demonstrate that companies are not artificially shifting profits to the tax beneficial zones.