IBFD Webinar
Transfer Pricing Methods
8 May 2019
Summary
Transfer pricing (TP) is often identified with applying TP methods. Although this is a generic simplification, identifying and applying the right TP method is indeed at the very centre of transfer pricing. Before conducting this exercise, however, one needs to understand the respective merits and disadvantages of the different TP methods. Apprehending when a particular method is the most appropriate is also a key challenge. This webinar intends to address this challenge and help the viewers to be confident in comparing, contrasting and applying the methods during their work.

Please note: Registration for the live webinar will be closed in the morning one day prior to broadcasting or when the maximum number of registrations has been reached. Webinars can be purchased by credit card only.

Client offer: 20% discount for IBFD Membership clients and 10% discount for Global Tax Explorer (Plus) clients.

Bulk discount: a 20% discount will be applied to registrations received for 5 people or more made in one order.

Overview and learning objectives
The presenters will explain, among other things, the link between TP methods and comparability, what methods are available, what makes a method appropriate in a particular case and what the challenges are of each method. The presenters will include practical examples to showcase the advantages and disadvantages of each TP method as well as the arising, pressing issues MNEs and tax administrations need to address applying them.

After following this webinar, participants will be able to:
- appreciate the relevance of TP methodology
- list and compare the different methods
- comprehend the differences between them
- recognize the steps of selecting and applying the right method
- understand the practical problems related to each method
- apprehend the changes related to the methods in the 2017 OECD TP Guidelines
- recognize recent cases in which methodology was an issue

Field of study
Taxes
Who should participate
The webinar is suitable for tax and transfer pricing professionals as well as non-tax specialists, including in-house and accounting personnel, lawyers, government agents and advisers who deal or will deal with transfer pricing and would like to be introduced to TP methodology.

Course level and prerequisites
This is a basic-level webinar. There are no prerequisites.

Advance preparation
Participation in this webinar does not require any preparation.

Interactive webinar - "Group Internet Based" (live webinar only)
To safeguard the interactive nature of the webinar, a limited number of participants will be accepted. Early registration is therefore recommended. During live webinars, it is possible to interact with the presenters via a chat message function. Please note that questions are answered based on relevance, order of receipt and available time. Additionally, participants in the live webinar are invited to answer poll questions or complete short tests. Participants will also have access to the on-demand version for a further 12 months from the live date.

*Date of live broadcast: 8 May 2019*

On-demand webinar
On-demand webinars are intended for individual self-study only. Unlike live webinars, they are not open to interactive participation or assistance of a real-time instructor. Access to on-demand webinars is granted for a period of 12 months from the date of registration and/or live broadcast.

Continuing Professional Education
Many accrediting organizations will grant CPE credit(s) for an IBFD audiovisual broadcast. It is advisable, however, that you check with your accrediting body as to whether this applies only to live webinars or to on-demand webinars as well.

Webinar registration details
If you have any questions regarding following the webinar, technical requirements, payments or cancellations, please consult our FAQ.
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Agenda

- Setting the scene
  - why TP methodology is so important
  - comparability and TP methods
- Transaction-based methods
  - comparable uncontrolled price (CUP)
  - cost-plus method
  - resale price method
- Profit-based and other methods
  - profit split method
  - transactional net margin method (TNMM)
- Other methods
- Practical examples and controversies
- Some recent case law about TP methods
- Other recent developments
- Closing