



IBFD Webinar:

2020 Update to Transfer Pricing Guidelines on Financial Transactions

3 June 2020 – 15.00 (Amsterdam local time)

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Summary

The OECD has issued new guidance on the transfer pricing (TP) aspects of financial transactions, and this webinar is dedicated to aiding understanding of this new guidance. Through examples and practical tips, this webinar will help you get a better grasp of the challenges and risks that multinational enterprises (MNEs) may face when dealing with the TP aspects of intra-group financial transactions.

Learning objectives

After following this webinar, participants will be able to:

- determine whether a purported loan should be regarded as a loan for tax purposes (or should be regarded as some other kind of payment, in particular a contribution to equity capital)
- address specific issues related to the pricing of financial transactions (e.g. treasury functions, intra-group loans, cash pooling, hedging, guarantees and captive insurance)
- better understand how to determine a risk-free rate of return and a risk-adjusted rate of return

Field of study

Taxes

Who should participate

The webinar is suitable for all tax and TP professionals, including in-house tax and accounting personnel (e.g. directors, managers and CFOs), lawyers and tax advisers who deal with cross-border transactions, structures or cases and wish to understand the risks, challenges and controversies related to intra-group finance in the post-BEPS world.

Course level and prerequisites

This is an intermediate-level webinar. Participants taking this webinar are expected to be aware of the common TP issues and the practical problems related to them.

Advance preparation

Participation in this webinar does not require any preparation.

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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 who follow the live broadcast will also have access to the on-demand version for a further 12 months from the live date.

Date of live broadcast: 3 June 2020

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.

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Webinar registration details

If you have any questions regarding following the webinar, technical requirements, payments or cancellations, please consult our [FAQ](#).

Agenda

- ▶ Update 2020 Transfer Pricing Guidelines on Financial Transactions
 - ▶ Accurate delineation
 - ▶ Treasury functions
 - ▶ Intra-group loans
 - ▶ Cash pooling
 - ▶ Hedging
 - ▶ Financial guarantees
 - ▶ Captive insurance
- ▶ Risk-free and risk-adjusted rates of return
- ▶ Some practical tips going forward