



IBFD Webinar

Transfer Pricing Aspects of Intra-Group Services

24 October 2018 – 15.00 CET

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Summary

The OECD has recently invited the tax community to contemplate possible improvements to Chapter VII (Special Considerations for Intra-Group Services) of the 2017 OECD Transfer Pricing Guidelines (TPG). This new project gives a good opportunity to look at the challenges and risks in the transfer pricing of intra-group services in the post-BEPS era.

Please note: Registration for the live webinar will be closed at noon (12.00 CET) one day prior to broadcast and/or when the maximum number of registrations has been reached. Webinars can only be purchased by credit card.

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

Topics to be discussed in this webinar include: (i) the need for revision of Chapter VII of the OECD TPG; (ii) the relationship between Chapter VII and recent projects of the OECD such as BEPS, more specifically, revision of Chapter I (The Arm's Length Principle), Chapter VI (Intangibles) and Chapter II (Transfer Pricing Methods); and (iii) intra-group finance. Core issues such as practical difficulties in demonstrating the need, benefit and actual rendering of services, the problem of filtering out duplicated and shareholder activities, managing direct and indirect charging, allocation key selection, as well as cost calculations will be touched upon by the instructors through real-life examples.

Following the webinar, participants will be able, among other things, to:

- appreciate the new project of the OECD, namely the revision of Chapter VII of the OECD TPG;
- interpret the background and the context of the discussion on intra-group services;
- identify the key challenges in setting the arm's length price for intra-group services; and
- build an analytical framework for approaching and controlling the risks MNEs face in the transfer pricing of services.

Field of Study

Taxes

Who Should Participate?

The webinar is suitable for all tax and transfer pricing 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 services in the post-BEPS world.

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Course Level and Prerequisites

This is an intermediate-level webinar. Participants taking this webinar are expected to be aware of the common framework of transfer pricing, the arm's length principle, its practical relevance for intra-group transactions and the problems surrounding its application.

Advance Preparation

Participation to 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: 24 October 2018

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.

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](#).

Agenda

- ▶ Setting the scene
- ▶ Recent developments on transfer pricing at the level of OECD and their relevance for intra-group services
 - ▶ OECD BEPS and the 2017 OECD TPG
 - ▶ Low-value-adding services
 - ▶ Poll question 1
- ▶ Introduction to the new OECD project on revision of Chapter VII
 - ▶ Background and context
 - ▶ Comments from the business community received by the OECD
 - ▶ Poll question 2
- ▶ The current challenges of MNEs surrounding transfer pricing of intra-group services, including:
 - ▶ Identification of chargeable services
 - ▶ The benefit test
 - ▶ Excluded activities
 - ▶ Poll question 3
- ▶ The transfer pricing exercise
 - ▶ ALP for services
 - ▶ The direct and indirect charging methods
 - ▶ Poll question 4
- ▶ Key TP challenges for MNEs
 - ▶ Analytical approach to detect, control and manage TP risks
 - ▶ Poll question 5
- ▶ Closing