

OECD Transfer Pricing Guidelines (TPG) & Other TP Selected Topics (BEPS)

Continuing Professional Development

Instructor:

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As access to the global marketplace grows with cross border transactions, it is vital to expand and improve your knowledge of the globally accepted transfer pricing principles pertaining to the various markets as well as to explore and manage emerging tax risks related to transfer pricing.

This seminar has been specifically designed to meet the needs of professionals from various backgrounds who wish to develop their competence in the field of Transfer Pricing, and benefit from the credibility that this expert knowledge will afford them.

Who should attend the seminar?

The seminar is addressed to:

- Lawyers
- Bankers (International banking)
- Accountants / Auditors
- AML Compliance Officers

27 April 2023
09:00 – 17:15 (7 CPD Units)

Registrations:

Fee: €300

After HRDA subsidy €181

Click [here](#) to register

		OECD Transfer Pricing Guidelines (TPG) & other TP selected topics (BEPS)
Time	Duration	Description
09:00 – 10:30	1:30	<p>OECD TPG Chapter 1 – Arm’s Length Principle (ALP) This session introduces the arm’s length principle as the most acceptable principle to be used by MNE groups and tax administrations in determining an appropriate range of transfer prices in cross-border transactions between affiliate parties.</p> <ul style="list-style-type: none"> • Definition of ALP • A non-arm’s length approach - Pros and cons for each approach • Guidance for applying the ALP • Practical examples and class discussion <p>OECD TPG Chapter 2 – Transfer Pricing Methods This session introduces and critically assesses the transfer pricing methods. This session also introduces the selection of the most appropriate transfer pricing method.</p> <ul style="list-style-type: none"> • Comparable Uncontrolled Price (CUP) Method • Resale Price Method • Cost plus (C+) Method • Transactional Net Margin Method (TNMM) • Transactional Profit Split Method <p>For each method practical examples and tax cases related to transfer pricing methods will be discussed</p>
10:30 – 10:45	0:15	C O F F E E B R E A K
10:45 – 12:45	2:00	<p>OECD TPG Chapter 3 – Comparability analysis This session introduces the comparability analysis and describes a typical process that can be followed when performing a comparability analysis.</p> <ul style="list-style-type: none"> • Definition of comparability analysis • Nine step-approach in performing comparability analysis <p>OECD TPG Chapter 4 – Administrative Approaches to Avoiding and Resolving Transfer Pricing Disputes This session examines various administrative procedures that could be applied to minimise transfer-pricing disputes and to help resolve them when they do arise between taxpayers and their tax administrations, and between different tax administrations.</p> <ul style="list-style-type: none"> • Transfer Pricing Compliance Practices • Corresponding adjustments and Mutual Agreement Procedure (MAP) • Safe Harbours • Advanced Pricing Arrangements (APAs) • Practical examples and class discussion
12:45 – 13:30	0:45	L U N C H B R E A K
13:30 – 15:15	1:45	<p>OECD TPG Chapter 5 – Special considerations for intra-group services This session introduces issues that arise in determining for transfer pricing purposes whether services have been provided by one member of an MNE group to other members of that group and, if so, in establishing arm’s length pricing for those intra-group services.</p> <ul style="list-style-type: none"> • Introduction • Main issues identified in provision of intra-group services • Low-value adding intra-group services <p>Practical examples and class discussion</p> <p>Selected topics related to Transfer Pricing Thin Capitalization This session introduces the thin capitalization terminology and discusses various practical examples and tax cases related to thinly capitalize affiliated enterprises.</p> <ul style="list-style-type: none"> • Cyprus new rules for taxation of intra-group financing arrangements (back-to-back loan arrangements) • Examples and class discussion
15:15 – 15:30	0:15	C O F F E E B R E A K
15:30 – 17:05	1:35	<p>OECD TPG Chapter 6 – Documentation This session discusses the transfer pricing documentation required by taxpayers to provide to the tax administrations.</p> <ul style="list-style-type: none"> • Introduction • A three-tiered approach to TP Documentation • Local requirements on TP Documentation • Practical examples and class discussion <p>Challenges in TP audits Transfer Pricing Risk Management</p>
17:05 – 17:15	0:10	Conclusion
Total Net Duration	7:00	END OF SEMINAR