

PROGRAMME

Transfer Pricing and Indirect Taxes

Level

Intermediate

Field of study

Taxes

Completion requirements

To benefit from the learning experience for this training, completing all mandatory components is necessary to obtain your certificate. Upon access to the learning platform, the syllabus will indicate the exact completion requirements. Please also consult the [FAQ](#) for more information.

Course Programme

Introduction and the role of value in Transfer Pricing, VAT and Customs

- > Importance of value and interaction between transfer pricing and indirect taxes
- > Policy framework related to transfer pricing and indirect taxes
- > Use of TP, customs and VAT documentation by the tax authorities

Interaction between transfer pricing and indirect taxes in global supply chains

- > VAT treatment of TP adjustments
- > Roadmap to develop solid end-to-end tax processes in global supply chains to align the tax treatment of transactions from a TP, VAT and customs point of view
- > Practical aspects when managing interaction between TP and indirect taxes

Impact of adjustments

- > Framework for product pricing and periodic monitoring of adjustments
- > Examples session – VAT implications of TP adjustments
- > Case law – interaction between TP adjustments and customs duties

Cooperation, exchange of information and administrative issues

- > Introduction to cooperation, exchange of information and administrative issues
- > Key challenges for MNEs when dealing with inconsistencies between income tax, VAT and customs fillings and interaction with relevant authorities
- > Discussion of case study and model answer

Course Developers

Brian Mulier

Bird&Bird | The Netherlands

Laura Alarcón-Díaz

IBFD | The Netherlands

Eduardo Flöring

Huf Group | Germany

Monica Erasmus-Koen

Taxtimbre | The Netherlands

Ioan Sabau

Goodyear | Luxembourg

Sharvari Kale

IBFD | The Netherlands

Julie Lere-Pland

KPMG | Middle East