

COURSE PROGRAMME

Transfer Pricing and Business Restructuring

Course Programme

Modules

Topics Covered

Business models and digital transformation

- › Business model transformation and the role of data
- › Digital transformation – sector approach bird's eye view
- › Why the use of data matters to transfer pricing
- › Case study – practical considerations and impact on business models

Importance of business restructurings: Tax perspective

- › Expert interview on the importance of business restructurings for tax administrations
- › Impact of COVID-19 on business models
- › Importance of value chain for tax
- › Typical operating models for common business functions such as distribution, manufacturing, procurement, and R&D

Recognition of business restructuring

- › Main challenges related to business restructurings
- › OECD guidance on business restructurings
- › Case study discussion

Arm's length consideration for restructuring

- › Risk allocation and impact on pricing including a step-by-step approach to determine an arm's length compensation for the transfer of "value" in a restructuring
- › Options realistically available (ORA) and financial analysis
- › Discussion of model answer to case study: Arm's length consideration for restructuring

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Topics Covered

Conversion issues and post restructuring issues

- Post-restructuring transfer pricing issues
- Expert interview on tax accounting considerations
- Case study discussion and recommendations

Selected issues in global value chain analyses

- OECD and UN guidance on location-specific advantages
- Case law on location savings
- Group synergies and workforce-in-place
- Three-step approach to the measurement and allocation of location-specific advantages and other practicalities

Business restructurings and indirect taxes

- Introduction to literature (VAT and customs)
- Discussion of answers to assignment 1
- Discussion of model answer to case study on VAT consequences of transfers of assets and liabilities and the impact of a restructuring of customs procedures

Content last reviewed

July 2023

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Completion requirements

To benefit from the learning experience for this training, completing all audio-visual components and assignments is mandatory 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.