



# IBFD Masterclass

## Transfer Pricing Beyond 2025: Adapting to New Challenges and Opportunities

Amsterdam / 15 - 17 October 2025

## Overview and Learning Objectives

The global transfer pricing (TP) environment is continuously undergoing rapid transformation, requiring businesses and tax authorities alike to rethink their TP policies and strategy. TP practitioners must navigate shifting business models, the impact of geopolitical conflicts, increasing regulatory scrutiny and the integration of sustainability into tax frameworks – all while managing heightened transparency and compliance demands.

Tax technology is revolutionizing how companies manage TP compliance, risk and reporting, while also equipping tax authorities with enhanced audit capabilities and greater access to cross-border data. As jurisdictions intensify their oversight, businesses must optimize their TP policies to align with evolving regulatory expectations, address supply chain disruptions and incorporate environmental, social and governance (ESG) considerations.

This comprehensive three-day masterclass delivers cutting-edge insights and practical tools to help participants – whether in-house TP professionals, advisors or tax authorities – effectively adapt to these changes. Expert-led workshops and case studies will explore key areas such as business model transformation, intra-group financing, TP risk management and the intersection of TP with customs. Participants will also gain strategies for managing audits, disputes and compliance in an increasingly complex global tax environment.

## Field of Study

Taxes

## Who Should Attend?

This course is suitable for transfer pricing professionals including in-house TP managers, advisers, lawyers, accountants, economists and finance teams, as well as government officials and tax officers.

## Course Level and Prerequisites

This is an intermediate level course. Participants taking this course will be expected to have a good understanding of transfer pricing. Those who do not meet these requirements are recommended to follow IBFD's online course Fundamentals of Transfer Pricing before they enter this course. Participants who are interested in a course which covers in more detail particular topics addressed in this course are encouraged to have a look at IBFD's online courses: Benchmarking and Valuation, Transfer Pricing and Intra-Group Financing, Transfer Pricing and Intra-Group Services, Transfer Pricing and Intangibles, Transfer Pricing and Business Restructuring, Transfer Pricing Controversy, Transfer Pricing and Indirect Taxes, and Operational Transfer Pricing.

## Day 1

08.30 - 09.00 **Registration**

09.00 - 09.20 **Welcome and IBFD Overview**

09.20 - 10.00 **Global TP Policy Outlook: 2025 and beyond**

- ▶ Global and regional developments
- ▶ International and regional organizations' initiatives and future policies (OECD, UN, EU, etc).
- ▶ Changing business models and impact on TP policies
- ▶ Impact of sustainability
- ▶ Tax authorities: balancing global reforms & domestic challenges

10.00 - 11.00 **Workshop Amount B: Key developments in TP simplification for baseline marketing and distribution activities**

In this workshop participants will:

- ▶ delve into the OECD's latest updates on Amount B through case studies
- ▶ understand practical implications of the Amount B framework in a workshop setting
- ▶ learn key strategies for businesses
- ▶ understand tax authority approaches and implementation

11.00 - 11.20 **Break – Refreshments**

11.20 - 12.45 **Intricacies of Transfer Pricing adjustments and Pillar Two**

In this session the following topics will be addressed through examples:

- ▶ Impact of Pillar Two on TP policies
- ▶ Real-time monitoring
- ▶ Mid-year adjustments
- ▶ Year-end adjustments and possible double taxation
- ▶ CbC report – safe harbour test
- ▶ APAs

12.45 - 14.00 **Lunch**

14.00 - 15.40 **ESG and Transfer Pricing: Navigating sustainability in a changing business landscape**

ESG gives rise to a number of TP issues that require companies to potentially revise their TP set-up. In this workshop participants will work on a case study. An MNE will go through an ESG transformation and TP aspects such as:

- ▶ Understanding the intersection of sustainability and TP policies
- ▶ Impact on Business Models – How ESG is reshaping value chains and TP strategies
- ▶ Practical TP Implications through case studies
- ▶ Stakeholder Engagement – Communicating ESG-driven TP changes within and beyond the organization
- ▶ Future of ESG in Tax – Anticipating regulatory developments and best practices for compliance

15.40 - 16.00 Break – Refreshments

16:00 - 17:00 **TP challenges of Global Mobility and Hybrid working**

This session will address:

- ▶ Evolving tax implication of global mobility
- ▶ Home office PEs and cross-border tax obligations
- ▶ Profit attribution and intangibles
- ▶ OECD's role and future guidance
- ▶ Practical solutions for addressing TP challenges

## Day 2

### 09.00 - 11.00 **Transfer Pricing and Intangibles**

In this workshop, participants will be taken through and discuss with their peers the practicalities and best practices with respect to:

- ▶ Identifying IP
- ▶ Control over risk and DEMPE functions
- ▶ Determining arm's length IP licensing terms
- ▶ Bundling/package rate of licensing
- ▶ Royalty rate determination
- ▶ TP considerations of contract R&D arrangements
- ▶ Identifying and assessing risks of local marketing intangibles
- ▶ Valuation of IP and exit charges

11.00 - 11.20 Break – Refreshments

### 11.20 - 12.45 **Case study: Transfer Pricing and Intangibles**

12.45 - 14.00 Lunch

### 14.00 - 15.40 **Best Practices TP and Intragroup Financing**

It is time for a deep dive into transfer pricing and intra-group financing transactions. Intra-group financing transactions are on the radar of international organizations, legislators and tax authorities in various countries. During this session best practices will be shared on intra-group financing transactions.

15.40 - 16.00 Break – Refreshments

### 16.00 - 17.00 **Panel on Revolutionizing Transfer Pricing: Exploring the role of GenAI and emerging technologies**

Topics to be covered in this session:

- ▶ Revolutionizing TP with AI & GenAI – How AI is automating complex and labour-intensive TP processes for faster, more accurate outcomes
- ▶ Transforming Data Handling – Leveraging GenAI and traditional AI to analyse financial data, text, images and audio for enhanced efficiency
- ▶ Real-world examples showcasing AI-driven improvements in TP decision-making and task management
- ▶ AI for Tax Administrations – Exploring how tax authorities use AI to conduct more effective audits and inquiries
- ▶ Future of TP with AI – Understanding the long-term impact of AI on the evolution of transfer pricing practices and tax technology

## Day 3

### 09.00 - 10.40 **Workshop TP Controversy: Practical approaches to managing TP risks**

TP controversy is recognized globally as one of the most significant tax risks MNEs are facing. TP controversy increased and will continue to increase. Ignoring this fact will be a costly affair due to TP adjustments and related penalties. The management of this risk is not only crucial, but also highly complex and a process that is in constant change due to regulatory updates and the state of the global economy. Transfer pricing controversy management consists of three phases: dispute prevention, audit and dispute resolution. In this workshop, the following topics will be addressed, among others:

- ▶ How to survive a TP audit
- ▶ APA as a powerful tool for businesses and tax authorities alike
- ▶ Best practices MAP
- ▶ Tax administration dynamics

10.40 - 11.00 Break – Refreshments

### 11.00 - 12.00 **Adapting to the Tax Transparency Revolution: TP risk assessment**

This session will explore the growing importance of tax transparency in TP policy and corporate tax agendas. Group discussions on:

- ▶ Public Disclosures & Compliance – Impact of mandatory reporting like CbCR in the European Union and in Australia
- ▶ Emerging risks and opportunities
- ▶ Stakeholder Expectations – Strategies for meeting the diverse information needs of regulators, tax authorities, investors and the public
- ▶ Data Management Systems – Leveraging technology to operationalize transparency and streamline reporting
- ▶ Managing Responsible Tax Functions – Balancing transparency with TP risk mitigation strategies

12.00 - 13.15 Lunch

### 13.15 - 15.15 **The Courtroom of TP: Insights from landmark and recent case law**

In this session, insights from landmark and recent case law will be addressed.

15.15 - 15.35 Break – Refreshments

### 15.35 - 17.00 **Case study: Managing TP and trade challenges in a shifting geopolitical landscape**

This session will focus on the following aspects through a case study:

- ▶ Interplay of Customs, VAT/GST & Transfer Pricing – Understanding their impact on global trade



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- ▶ Geopolitical Shifts & Trade Policies – Adapting to evolving tariffs and regulatory changes
- ▶ Compliance Challenges – Navigating cross-border tax and customs obligations
- ▶ Mitigating Trade & Tax Risks – Strategies to minimize financial and operational impacts
- ▶ Interactive Peer Discussions – Sharing insights and best practices for managing global tax and trade transactions