

COURSE PROGRAMME

Fundamentals of Transfer Pricing

Level

Introductory

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

Lessons

Topics Covered

Introduction to transfer pricing

- › Importance of transfer pricing to MNEs and tax authorities
- › Policy framework and legal basis
- › Explaining the tax challenges of digitalization of the economy:
Live examples

Understanding the business and value chain

- › Roadmap for a basic value chain analysis
- › Understanding different business models
- › Sectoral approach to the value chain

Comparability analysis

- › Basic elements of comparability
- › Search process and criteria
- › Impact of COVID-19

Transfer pricing methods

- › Explaining the economics of pricing and profits and basic accounting terminology
- › CUP, RPM, CPM and TNMM and when to apply each of them
- › Use of profit split method

Compliance and documentation

- › Purpose and contents of transfer pricing documentation
- › Compliance issues and best practices
- › Examples of country practices

Transfer pricing risk management and audits

- › Transfer pricing risk and audit management -
The MNE perspective
- › How to assess TP risk - Ratio analysis and other approaches
- › Transfer pricing audit and controversy cycle

Transfer pricing dispute resolution and avoiding double taxation

- › Domestic dispute resolution
- › International dispute resolution
- › Dispute prevention (advance pricing agreements and safe harbours) and cooperative compliance

Regional challenges in transfer pricing

- › Regional trends in transfer pricing and sectoral focus

Course Developers

Anuschka Bakker

IBFD | The Netherlands

Brenda Engelbrecht

Aspen Pharmacare Holdings Ltd |
South Africa

Edvard Rinck

Ernst and Young Tax Services Ltd |
Hong Kong

Emmanuel Llinares

NERA | France

Geoff Morris

Independent Transfer Pricing |
Australia

Istina Delivan

KPMG | UAE

Jeroen Kuppens

KPMG Meijburg & Co |
The Netherlands

Martin Lagarden

Henkel | Germany

Melisa Gomez

BaseFirma | Argentina

Philip de Homont

NERA | Germany

Sharvari Kale

IBFD | The Netherlands

Sven Bremer

Siemens | Germany

Tatiana Machovcova

Henkel | Slovakia

Thomas Hoppe

Siemens | Germany

Varun Giri

IBM | USA

Vikram Chand

University of Lausanne |
Switzerland

Zachary Somers

IBFD | The Netherlands

IBFD Head Office

Rietlandpark 301
1019 DW Amsterdam
P.O. Box 20237
1000 HE Amsterdam
The Netherlands
Tel.: +31-20-554 0100 (GMT+1)
Email: info@ibfd.org

International Online Tax Courses

Tel.: +31-20-554 0181
Email: onlinecourses@ibfd.org

Online certification programmes

Tel.: +31-20-554 0157
Email: certification@ibfd.org

Tailored Tax Courses


Tel.: +31-20-554 0160
Email: tailoredcourses@ibfd.org


Free services

IBFD offers a wide range of free email services on international taxation to keep you up-to-date on subjects of your interest. Sign up today at www.ibfd.org/Tax-insights

Social media

 Follow IBFD on LinkedIn:
www.linkedin.com/company/ibfd

 Join our group Friends of IBFD:
link.ibfd.org/Friends_of_IBFD

 Follow us on Twitter:
[@IBFD_on_Tax](https://twitter.com/IBFD_on_Tax)

