

19 12 20 BTP 6Jan-3Feb

This course provides an overview of the history and current practice of transfer pricing. The course combines a theoretical and practical approach, using examples and case studies to illustrate the key concepts learnt. The theoretical framework follows primarily the recommendations of the OECD transfer pricing guidelines for multinational enterprises and US regulations, with some concepts drawn from the legislation of other countries. The examples and case studies are taken from the practitioners experience or case law.

The program tries to emphasize the multidisciplinary nature of transfer pricing and draws from the fields of taxation, economics, accounting, business management and law to provide the students the basic knowledge required to understand advanced transfer pricing problems.

**Note:**

- All classes will take place in ITC, Rapenburg 65, Large Seminar Room (LSR) unless otherwise noted
- All classes are 08.30 (sharp) – 13.00, unless indicated otherwise

**Instructors**

<b>AU</b>	Agata Uceda	<b>MC</b>	Matteo Crispi
<b>AD</b>	Andre Dekker	<b>PVB</b>	Paolo Valerio Barbantini
<b>AH</b>	Alexander Hent	<b>RS</b>	Richard Slimmen
<b>AR</b>	Antonio Russo	<b>RvdB</b>	Ronald van den Brekel
<b>GB</b>	Gabor Baranyai	<b>RD</b>	Rosanna D'Ettorre
<b>GC</b>	Giammarco Cottani	<b>SS</b>	Suhas Sagar
<b>HS</b>	Hub Stolker	<b>VZ</b>	Vladimir Zivkovic
<b>LvdH</b>	Larry van den Hof		

Section 1 **Introduction to Transfer Pricing**

Mo 6 Jan VZ

Section 2 **Comparability analysis for applying the arm's length principle**

Tu 7 Jan HS.LvdH

**Q&A with Antonio Russo**

We 8 Jan AR

Section 3 **Traditional methods**

Fr 10 Jan PVB

Section 4 **Transactional profits methods**

Fr 10 Jan PVB 14.00-18.30

Section 5 **Practical application of traditional and transactional methods and economic analysis**

Tu 14 Jan AR (Baker)

Section 6 **Intangibles and business restructuring**

We 15 Jan RvdB.AR

Th 16 Jan AR?

Section 7 **Services and cost sharing agreements**

Fr 17 Jan AU.RS

**Workshop A: Section 3-5**

Mo 20 Jan AR?.SS

Section 8     **Intercompany financing**  
Tu 21 Jan     AR?.AD

**Workshop B: Section 7**  
We 22 Jan     BB.AU

Section 9     **EC Arbitration Convention - MAP -APA**  
Th 23 Jan     MC.RD

**Workshop C: Section 1-8**  
Fr 24 Jan     GB?.SS

Section 10    **US Regulations**  
Mo 27 Jan     TBC

Section 11    **Relevant TP Case Law**  
Tu 28 Jan     AU

**Workshop D: Real life case**  
We 29 Jan     AR.SS

Section 12    **Interaction between article 7 and 9 of the OECD MC**  
Th 30 Jan     AH.GC

**Workshop E: Exam Preparation**  
Fr 31 Jan     GB.SS

***Final Examination: Monday 3 February 2020, 9.00 – 13.00***

19 12 17 1350 CS Advanced TP 6Feb-6Mar

This course is designed for students and practitioners who already have a basic knowledge of transfer pricing and are interested in learning more about some of the core issues, such as location savings and transfer pricing adjustments, the application of the profit-split method, the application of evaluation techniques to intangibles, supply chain restructuring, and selected issues on financial services. These topics will be dealt with through an in-depth analysis from both a theoretical and a practical perspective. This involves the application of the arm's length principle to the complexities of business models currently used by multinational enterprises (including matrix-type organizational structures, hub structures, co-entrepreneurial structures) and an examination of the methodologies that are applied in practice to solve the issues.

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- All classes are 08.30 (sharp) – 13.00, unless indicated otherwise

**Instructors (Instr)**

<b>AS</b>	Alessandro Samari	<b>GB</b>	Gabor Baranyai
<b>BK</b>	Bhavita Kumar	<b>GP</b>	Giandomenico Petronella
<b>EL</b>	Emmanuel Llinares	<b>LH</b>	Loek Helderma
<b>ES</b>	Eleonara Selva	<b>MV</b>	Matteo Viani
<b>FP</b>	Francesco Parlatore	<b>OW</b>	Oliver Wehnert
<b>FS</b>	Francesco Scandone	<b>PdH</b>	Philip de Homont
<b>MA</b>	Marco Adda	<b>PF</b>	Pim Fris

Section 1      **Transfer Pricing after BEPS and State AID**

Th   6 Feb      FP

Section 2      **Structuring a transfer pricing policy in different business sectors**

Mo   10 Feb      MA.EL

Section 3      **Selected Cases on TP and Intangibles**

Tu   11 Feb      MA.EL

Section 4      **Selected issues on the Profit Split Method**

Th   13 Feb      FS

Section 5      **Transfer pricing challenges of digital economy**

Fr   14 Feb      FS.BK

Section 6      **OECD Pillar 1 for Traditional business**

Mo   17 Feb      AS

Section 7      **Evaluation Techniques and Transfer Pricing**

Tu   18 Feb      GP.FS

Section 7      **Economic Analysis and Use of the Database**

We   19 Feb      ES.MV

Section 8      **Value Chain in the automotive business**

Fr   21 Feb      OW

Section 9      **Case Study**

Mo   24 Feb      PF.PdH

- Section 10 **Transfer pricing Audits: trends and tools for the taxpayers and tax authorities**  
We 26 Feb LH
- Section 11 **Supply chain and Business restructuring**  
Fr 28 Feb GB
- Section 12 **Business restructuring. Case study**  
Mo 2 Mar GB

***Final Examination: Friday 6 March 2020, 9.00 – 13.00***