Financial Transactions – Benchmarking for Transfer Pricing Analysis

13 – 17 September 2027
Los Angeles (USA)



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Introduction

As global tax scrutiny intensifies, financial transactions between related parties are receiving increased attention from tax authorities worldwide. Ensuring that such transactions—whether loans, bonds, debentures, preference shares, or guarantees—are priced at arm's length is now a regulatory imperative.

This comprehensive course equips participants with a deep understanding of transfer pricing for financial transactions, aligning with OECD Guidelines and local tax laws. Designed for tax executives, financial controllers, transfer pricing specialists, and compliance officers across diverse sectors—such as oil & gas, banking, telecommunications, government, and more—the course provides a strategic blend of theoretical principles and practical applications.

Whether you're developing defensible documentation or conducting benchmarking analysis, this training will empower you to enhance compliance, minimize audit risks, and apply industry-standard methodologies confidently.

Course Objectives

By the end of this course, participants will be able to:

- Understand the transfer pricing framework related to intra-group financial transactions.
- Identify and evaluate a range of financial instruments such as intercompany loans, bonds, and guarantees.
- Apply advanced benchmarking techniques to determine arm's length pricing.
- Conduct functional and risk analysis for financial transactions within multinational groups.
- Prepare robust transfer pricing documentation aligned with OECD and local standards.
- Leverage industry tools and databases e.g., Bloomberg, Refinitiv for comparables analysis.
- Distinguish between legal form and economic substance in transaction structuring.
- Navigate regulatory environments including thin capitalization and safe harbor rules.



Course Outlines

Day 1: Fundamentals of Transfer Pricing and Financial Transactions

- Introduction to core Transfer Pricing principles and OECD Chapter X.
- Types and structures of intra-group financial transactions.
- Conducting functional analysis: roles of lender vs. borrower.
- Distinguishing between legal form vs. economic substance.
- Introduction to benchmarking and the concept of comparability.

Day 2: Intercompany Loans - Interest Benchmarking

- Understanding intercompany loan structures: tenure, collateral, currency, repayment terms.
- Determining arm's length interest rates: CUP method, credit ratings, and risk adjustments.
- Use of internal and external comparables in practice.
- Tools and databases: Bloomberg, Refinitiv, LoanConnector.
- Implications of thin capitalization rules and safe harbors in local jurisdictions.

Day 3: Bonds, Debentures, and Preference Shares

- Characteristics of intra-group bonds and debentures.
- Benchmarking coupon rates for preference shares.
- Using yield curve analysis and interest rate spreads for pricing.
- Treatment of hybrid instruments under TP frameworks.
- Case Study: Pricing and benchmarking a debenture issued between related parties.

Day 4: Corporate and Performance Guarantees

- Differentiating corporate guarantees vs. performance guarantees.
- Performing functional and risk analysis for guarantees.
- Methods to benchmark guarantee fees: yield approach, cost approach, CUP.
- Data sources for finding comparable guarantee pricing.
- Case Study: Determining the arm's length fee for a corporate guarantee.

Day 5: Documentation, Compliance, and Case Simulation

- Drafting transfer pricing documentation for financial transactions.
- Managing audit risks and defending TP positions with confidence.
- Understanding Advance Pricing Agreements APA and dispute resolution options.
- Group Exercise: Complete TP analysis for a multi-instrument transaction loan + bond + guarantee.
- Final wrap-up: Q&A, key takeaways, and compliance insights.



Why Attend this Course: Wins & Losses!

- Gain in-demand expertise in pricing financial transactions within multinational groups.
- Master benchmarking methods using actual market data and databases.
- Enhance your skills in preparing OECD-compliant documentation.
- Learn to proactively mitigate audit risk and respond to regulatory challenges.
- Understand how to handle complex hybrid financial instruments.
- Build confidence in dealing with cross-border tax issues related to finance.
- Position your organization for global tax compliance success.
- Network with professionals and experts in transfer pricing and tax governance.

Conclusion

In today's compliance-driven environment, mastering the art and science of transfer pricing for financial transactions is no longer optional—it's a necessity. This course empowers professionals with the tools, methodologies, and insights required to navigate the complexities of arm's length pricing, functional risk analysis, and documentation for financial instruments.

Through hands-on practice, real-world case studies, and access to global benchmarks, you'll be well-prepared to support your organization's strategic objectives and tax integrity. Whether you're responsible for intercompany funding, guarantees, or hybrid financing, this training positions you as a trusted expert in your field.

