

Financial Transactions – Benchmarking for Transfer Pricing Analysis Advanced Course

28 June – 2 July 2027
Lisbon (Portugal)

UK Training

PARTNER

A photograph of chess pieces on a checkered board. In the foreground, a large, ornate gold king piece stands prominently. To its left, a smaller silver pawn is visible. Further back, another silver pawn is positioned. The background features a series of concentric, light gray circles that create a sense of depth and focus on the king piece.

Financial Transactions – Benchmarking for Transfer Pricing Analysis Advanced Course

Ref: 3255469_342820 **Date:** 28 June – 2 July 2027 **Location:** Lisbon (Portugal) **Fees:** 5200 GBP

Introduction

As global tax authorities intensify their oversight, financial transactions between related parties have come under sharper scrutiny. Ensuring that these transactions—whether structured as loans, bonds, debentures, preference shares, or guarantees—are priced at arm's length is no longer a procedural task but a fundamental compliance requirement.

This program delivers an in-depth and practical exploration of transfer pricing for financial transactions, grounded in OECD Guidelines and aligned with local tax frameworks. The content is designed to support professionals who manage or evaluate sophisticated intercompany financing arrangements, equipping them with advanced analytical techniques, rigorous benchmarking strategies, and the ability to build defensible documentation for complex financial instruments.

Throughout the course, participants will engage with real market data, analyze intricate financial structures, and apply methodologies that strengthen compliance, minimize exposure to regulatory challenges, and elevate the quality of financial and tax decision-making within multinational groups.

Course Objectives

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

- Understand the full transfer pricing framework governing intra-group financial transactions.
- Assess a range of financial instruments such as intercompany loans, bonds, debentures, preference shares, and guarantees.
- Apply advanced benchmarking methods to determine accurate arm's length pricing.
- Conduct detailed functional and risk analyses for financial instruments across multinational structures.
- Prepare comprehensive and defensible transfer pricing documentation aligned with OECD and local standards.
- Utilize professional databases Bloomberg, Refinitiv, and others to derive high-quality market comparables.
- Distinguish clearly between legal form and economic substance in transaction structuring.
- Navigate specialized issues such as thin capitalization, safe harbor regimes, and local regulatory nuances.

The logo for UK Training Partner features the text 'UK Training' in a smaller font above the word 'PARTNER' in a large, bold, black font. The background of the logo is a stylized chessboard with several chess pieces (a king, a queen, and a pawn) in gold and silver, set against a backdrop of concentric circles.

Course Outlines

Day 1: Analytical Foundations of Transfer Pricing in Financial Transactions

- Advanced interpretation of core transfer pricing principles and OECD Chapter X.
- In-depth review of intra-group financial structures: short-term and long-term funding, debt instruments, and hybrid arrangements.
- Functional analysis at a granular level: evaluating lender and borrower roles across complex financing scenarios.
- Understanding how economic substance influences tax outcomes beyond legal form.
- Building a robust framework for comparability and benchmarking.

Day 2: Intercompany Loans - Advanced Interest Benchmarking

- Deconstructing loan terms: credit risk, collateral, currency exposure, and repayment structure.
- Determining arm's length interest rates using CUP, credit rating models, and sophisticated risk adjustments.
- Assessing internal vs. external comparables in varying market contexts.
- Using Bloomberg, Refinitiv, and LoanConnector for loan pricing analytics.
- Implications of thin capitalization rules and safe harbor thresholds on intercompany lending.

Day 3: Bonds, Debentures, and Preference Shares

- Technical characteristics of bonds and debentures issued within related-party groups.
- Benchmarking yield and coupon rates for preference shares using market-driven methodologies.
- Applying yield curve analytics and interest rate spread assessments in pricing decisions.
- Treatment and pricing of hybrid instruments within transfer pricing frameworks.
- Case Study: Conducting a full benchmarking and pricing analysis for an intra-group debenture.

Day 4: Corporate Guarantees and Performance Guarantees

- Differentiating financial guarantees from performance-based guarantees and understanding their risk implications.
- Conducting a detailed FAR analysis for guarantee arrangements.
- Benchmarking guarantee fees using yield approach, cost approach, and CUP.
- Identifying reliable comparable data for guarantee transactions.
- Case Study: Determining an arm's length guarantee fee for a complex corporate structure.

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A graphic of a chessboard with several chess pieces (king, queen, rook, knight, and pawns) in gold and silver, set against a background of concentric circles.

Day 5: Documentation, Compliance, and Simulation

- Drafting high-quality transfer pricing documentation for financial transactions.
- Managing risk during tax audits and articulating defensible positions.
- Understanding Advance Pricing Agreements APAs and dispute resolution strategies.
- Group Simulation: Full transfer pricing analysis for a multi-instrument transaction involving a loan, bond, and guarantee.
- Consolidated reflections, key takeaways, and compliance insights.

Why Attend This Course: Wins & Losses!

- Gain strong analytical capabilities in evaluating intra-group financial transactions.
- Master benchmarking using high-quality market data and specialized tools.
- Improve documentation skills to produce persuasive and compliant TP reports.
- Reduce exposure to regulatory disputes by understanding risk drivers and mitigation strategies.
- Confidently handle hybrid financial instruments and complex debt structures.
- Strengthen your ability to manage cross-border financing challenges.
- Build valuable connections with professionals in tax, finance, and corporate governance.

Conclusion

In today's rapidly evolving regulatory environment, deep competence in transfer pricing for financial transactions is essential for organizations engaged in cross-border financing. This program provides participants with a powerful blend of advanced analytical tools, real-world case studies, and practical benchmarking exercises.

By the end of the course, participants will be equipped to handle complex financial scenarios with confidence, develop strong transfer pricing positions, and support their organizations in achieving robust tax compliance and financial governance.

A graphic of a chessboard with several pawns. A large gold king piece is prominent in the foreground, with other pawns in silver and gold behind it. The board is checkered and has a subtle grid pattern.

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