

Fundamentals of Transfer Pricing

Sharm El-Sheikh (Egypt)

1 - 5 December 2024

UK Training

PARTNER



Fundamentals of Transfer Pricing

Code: CS28 From: 1 - 5 December 2024 City: Sharm El-Sheikh (Egypt) Fees: 4400 Pound

Introduction

This course co-developed with the OECD aims to explain the stakes and problems of transfer pricing on both tax and customs points of view. This course was updated in 2015 thanks to the financial support of the Ministry of Strategy and Finance.

Course Objectives

- Separate Entity Approach.
- Stakes for the MNE.
- Customs Duty.
- Model Tax Convention.
- Associated Enterprises.
- Administrative and Practical Aspects.
- Procedural Aspects.
- Transfer Pricing Methods.
- Traditional Transaction Methods and Transactional Profit Methods.
- Comparable Uncontrolled Price.
- Resale Price Method.
- Cost Plus Method.
- Transactional Net Margin Method.
- Profit Split Method.

Course outlines

Day 1

Introduction to Transfer Pricing

- What is transfer pricing?
- Why is it important?

The Legal Framework

- The international tax environment.
- The arm's length principle.
- Domestic transfer pricing rules.
- The role of tax treaties.
- The OECD Transfer Pricing Guidelines.

Day 2



Comparability

- The Arm's Length Principle and Comparability.
- Comparability Factors.
- Comparability Adjustments.

Day 3

Transfer pricing methods

- CUP method.
- Resale price method.
- Cost plus method.
- Transaction net margin method.
- Profit split method Other methods.

Day 4

Transfer pricing adjustments

- Compensating adjustments.
- Primary adjustments.
- Corresponding adjustments.
- Secondary adjustments.
- Repatriation.

Day 5

Transfer Pricing dispute avoidance and resolution

- Advance Pricing Agreement s.
- Domestic mechanisms.
- Mutual Agreement Procedure.
- Arbitration Art. 255 OECD MTC.
- European Arbitration Convention.



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