

€ TRAINING

Fundamentals of Transfer Pricing Strategies



2 - 6 December 2024
Barcelona (Spain)



Fundamentals of Transfer Pricing Strategies

REF: TR1909 DATE: 2 - 6 December 2024 Venue: Barcelona (Spain) - Fee: 5565 Euro

Introduction:

This training program is designed to help participants improve the fundamental knowledge of transfer pricing's core ideas and principles among tax, accounting, and finance professionals. It also introduces the connection between transfer pricing and more generally technical tax, financial, and accounting sectors.

Program Objectives:

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

- Grasp the fundamentals of transfer pricing and its significance.
- Apply key transfer pricing methods.
- Understand global tax frameworks and OECD guidelines.
- Develop compliant transfer pricing documentation.
- Implement necessary transfer pricing adjustments effectively.

Targeted Audience:

- Members of the financial accounting team.
- Finance managers and employees in cost and management accounting.
- Budget supervisors.
- Commercial supervisors.
- Financial commitment and participants in the project.
- Members of the acquisition team and investment analysts.
- Risk managers.

Program Outlines:

Unit 1:

Overview of Transfer Pricing:

- Transfer pricing's significance to states.

- Transfer Pricing's Importance for MNE Groups and the Separate-Entity Approach.
- Transfer pricing: What is it.
- The importance of relationships within groups.

Unit 2:

The Legal System:

- Recognizing the global tax environment.
- The arm's length principle is what.
- The overall formulary allocation.
- Domestic frameworks for transfer pricing.
- Agreements on taxes: OECD and UN Models.
- OECD Transfer Pricing Guidelines' significance.

Unit 3:

Methods of Transfer Pricing:

- CUP, or comparable uncontrolled price.
- The Sale Price Approach RPM.
- Cost-plus methodology.
- The method of transactional net margin TNMM.
- The profit-sharing strategy PSM.
- Commodity Rule.

Unit 4:

Transfer Pricing Modifications:

- Compensating changes.
- Primary modifications.
- Corresponding modifications.
- Secondary modifications.

- Repatriation.

Unit 5:

Transfer Pricing Documentation:

- Documentation related to transfer pricing: use and intent.
- Domestic transfer price documentation regulations.
- OECD Advice.
- United Nations Directives.