

Advanced Transfer Pricing Course (Specific Topics)

WU
WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS

September 18-22, 2023 • Vienna



Institute for Austrian and
International Tax Law **Vienna**
WU Transfer Pricing Center

Course Overview

The increasing global trade and the role of multinational enterprises in the global economy have boosted the relevance of transfer pricing topics. The number of countries having transfer pricing legislation in place has increased from a mere four in 1994 to more than 130 in 2020. Therefore, transfer pricing is **one of the most relevant and challenging topics** in the international tax environment.

The **Advanced Transfer Pricing Course (Specific Topics)** offered by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law meets the increasing demands for education in this field by offering high quality training. With renowned experts from all over the world as lecturers, training at the highest international level with a great degree of practical relevance is guaranteed.

The **WU Transfer Pricing Center** (www.wu.ac.at/taxlaw/institute/wutpc) researches, analyzes, discusses and teaches transfer pricing topics. Through its activities, it positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. It combines both the academic and practical perspectives and its approach is highly international and interdisciplinary.



The WU Transfer Pricing Center is an integral part of the **Institute for Austrian and International Tax Law** at WU (Vienna University of Economics and Business; www.wu.ac.at/en/taxlaw/), one of the largest institutions of its kind worldwide. As well as being active in research and teaching activities at WU, the Institute with approx. 90 staff members and many visiting professors and guest researchers are involved in national and international projects. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative and inspiring tax-related research and training.



General Information

The course lasts five full-days and will be held from **September 18-22, 2023** on the campus of WU (Vienna University of Economics and Business). The course is entirely held in **English**. The course is structured into four sessions per day of 1.5 or 2 hours each. Each topic is analyzed with a mix of theory and workshops (with case studies).

In order to guarantee a high degree of interactivity, the course is strictly limited to a **maximum of 30 participants**. Demand for the course is generally high and early registration is recommended.

Target Group

The course is targeted at professionals around the world who want to broaden their knowledge of transfer pricing. Participants typically are **tax and transfer pricing advisors** (accountants, economists, and lawyers), **in-house tax and finance employees of international companies**, and **government officials**.

Course Level

The course starts at an **intermediate** level. Therefore, it is suggested that participants have some experience in the field. No advance preparation is required.



Content and Structure

MONDAY, SEPTEMBER 18, 2023

TRANSFER PRICING AND SERVICES

- 09.00-10.00 **Setting the Scene**
Raffaele Petruzzi
- 10.30-12.30 **The Accurate Delineation and Recognition of the Actual Transaction**
Marco Orlandi
- 13.30-15.30 **The Selection and Application of Transfer Pricing Methods**
Oliver Wehnert
- 16.00-17.30 **The Implementation by MNEs**
Christian Runge
- 18.30 **Welcome Dinner**

TUESDAY, SEPTEMBER 19, 2023

TRANSFER PRICING AND FINANCING

- 09.00-10.00 **Setting the Scene**
Raffaele Petruzzi
- 10.30-12.30 **The Accurate Delineation and Recognition of the Actual Transaction**
Michel van der Breggen
- 13.30-15.30 **The Selection and Application of Transfer Pricing Methods**
Antonio Russo and Alejandro Zavala Rosas
- 16.00-17.30 **The Implementation by MNEs**
Rani Peffer

WEDNESDAY, SEPTEMBER 20, 2023

TRANSFER PRICING AND INTANGIBLES

- 09.00-10.00 **Setting the Scene**
Raffaele Petruzzi
- 10.30-12.30 **The Accurate Delineation and Recognition of the Actual Transaction**
Isabel Verlinden
- 13.30-15.30 **The Selection and Application of Transfer Pricing Methods**
Emmanuel Llinares
- 16.00-17.30 **The Implementation by MNEs**
Martin Lagarden





THURSDAY, SEPTEMBER 21, 2023

TRANSFER PRICING AND BUSINESS RESTRUCTURINGS

- 09.00-10.00 **Setting the Scene**
Raffaele Petruzzi
- 10.30-12.30 **The Accurate Delineation and Recognition of the Actual Transaction**
Monica Erasmus
- 13.30-15.30 **The Selection and Application of Transfer Pricing Methods**
Jaap Reynefeld
- 16.00-17.30 **The Implementation by MNEs**
Giammarco Cottani

FRIDAY, SEPTEMBER 22, 2023

TRANSFER PRICING, CUSTOMS AND VALUE ADDED TAX

- 09.00-11.00 **Transfer Pricing and Customs: Setting the Scene**
Ruud Tusveld
- 11.30-13.00 **Transfer Pricing and Customs: the Implementation by MNEs**
Johannes Schimmer
- 14.00-16.00 **Transfer Pricing and Value Added Tax**
Madeleine Merxx

Lecturers



DR. RAFFAELE PETRUZZI

Managing Director and Chair, WU Transfer Pricing Center
Institute for Austrian and International Tax Law
WU (Vienna University of Economics and Business)



DR. GIAMMARCO COTTANI

Director, Global Tax Policy
Netflix



MONICA ERASMUS

Partner Transfer Pricing
Taxtimbre



MARCO ORLANDI

Transfer Pricing Lead Upstream, New Energies
Projects & Technology and Group Services
Shell International



DR. MARTIN LAGARDEN

Head of Global Transfer Pricing
Henkel AG & Co. KGaA



DR. EMMANUEL LLINARES

Managing Director
Head of Global Transfer Pricing
NERA Economic Consulting



PROF. DR. MADELEINE MERKKX

Professor of Indirect Taxes
Erasmus University Rotterdam

Partner Tax Research Center
BDO Netherlands



RANI S. PEFFER

Senior Director and CFO Circle Expert
Procter & Gamble



J.T. (JAAP) REYNEVELD

Partner
KPMG Meijburg & Co



CHRISTIAN RUNGE

Head of Transfer Pricing and Tax Technology
Shell International



ANTONIO RUSSO

Partner, Transfer Pricing, Chair of the Global Tax Practice Group
Baker McKenzie



JOHANNES SCHIMMER

Former Senior Director Tax – International Tax / Tax Planning
adidas





RUUD TUSVELD

Lecturer
Tilburg University



MICHEL VAN DER BREGGEN

Partner, Transfer Pricing
PwC



ISABEL VERLINDEN

Partner Corporate Tax Strategy - Transfer Pricing
PwC

University Lecturer



OLIVER WEHNERT

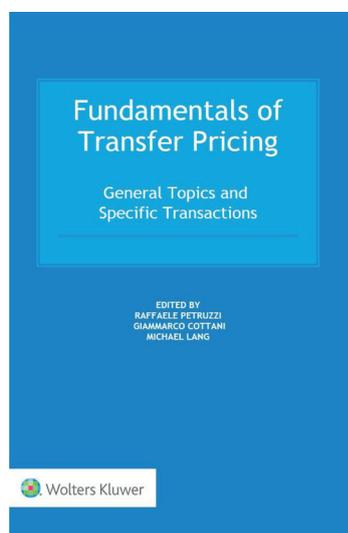
Partner
Tax Market Segment Leader Health Science & Wellness
International Tax and Transaction Services - Transfer Pricing
EY



ALEJANDRO ZAVALA ROSAS

Senior Economist, Transfer Pricing
Baker McKenzie

Recommended Reading



FUNDAMENTALS OF TRANSFER PRICING: GENERAL TOPICS AND SPECIFIC TRANSACTIONS

Raffaele Petruzzi, Giammarco Cottani, Michael Lang (eds.)
Wolters Kluwer 2021
ISBN: 9789403517216

This volume focuses on the basic principles and specialized topics in transfer pricing. Stakeholders from government, multinational companies, international organisations, advisory groups and academia offer deeply informed perspectives, both general and specific, on the practical application of transfer pricing rules, taking into consideration all the most recent developments.

With approximately 160 practical examples and 90 relevant international judicial precedents, the presentation proceeds from general to more specialised topics.

Topics covered:

- what is transfer pricing and the purpose of transfer pricing rules;
- the arm's length principle and its application;
- the consequences of a transaction not being in accordance with the arm's length principle;
- the transfer pricing methods;
- the mechanisms to avoid and resolve disputes;
- the transfer pricing documentation;
- the attribution of profits to permanent establishments;
- the transfer pricing aspects of specific transactions, such as services, financing, intangibles and business restructurings.

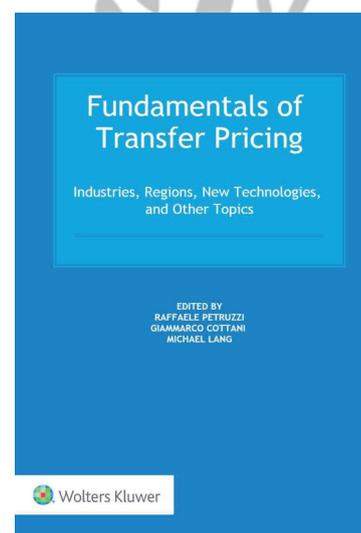
FUNDAMENTALS OF TRANSFER PRICING: INDUSTRIES, REGIONS, NEW TECHNOLOGIES, AND OTHER TOPICS

Raffaele Petruzzi, Giammarco Cottani, Michael Lang (eds.)
Wolters Kluwer 2022
ISBN: 9789403535159

This is part two of a two-volume set on the nature of transfer pricing that fully elucidates how the growing body of applicable rules works in practice. This volume enlarges the scope of the first volume, particularly concerning industry specifics, regional considerations, the use of new technologies, and the intersection between transfer pricing rules and other disciplines.

Topics covered:

- extended analysis of particular business sectors, including automotive, banking, consumer goods, insurance, IT, oil and gas, and pharmaceuticals;
- specific jurisdictional coverage of the United States, the European Union, Brazil, China, and India;
- detailed presentation of the use of new technologies by both taxpayers and tax authorities;
- further in-depth analysis of transfer pricing's interaction with various fields of law.



Both editions are available in the Wolters Kluwer online store: <https://law-store.wolterskluwer.com/s/>
A student discount of 20% on the publishing price is available for participants of this course. Please contact us on transferpricingcenter@wu.ac.at for more information.

Vienna Certificate in Transfer Pricing

This course is part of the **Vienna Certificate in Transfer Pricing**. The **certificate program** offers a unique opportunity to combine two excellent courses with a high-class case study as well as a technical paper supervised by the experts of the WU Transfer Pricing Center. Previously completed courses can also be transferred to the certificate program. The certificate should be completed within one year from the completion of the last course.

The certificate is **targeted** at professionals around the world who want to build or broaden their knowledge of transfer pricing. Participants typically are tax and transfer pricing advisors (accountants, economists, and lawyers), in-house tax and finance employees of international companies, and government officials.

The candidate will receive the “**Vienna Certificate in Transfer Pricing**” upon successful completion of the following four parts:

1. Advanced Transfer Pricing Course (General Topics)¹

This five-day course consists of an introduction to transfer pricing followed by lectures and workshops on the attribution of profits to permanent establishments, transfer pricing methods, administrative approaches to minimizing and resolving transfer pricing disputes, as well as transfer pricing risk management and compliance, among others.

2. Advanced Transfer Pricing Course (Specific Topics)

This five-day course deals with detailed lectures and intensive workshops on specific transfer pricing topics, such as transfer pricing and services, financing, intangibles, supply chain management and business restructurings, as well as indirect taxes and customs.

Lecturers at both courses are internationally renowned transfer pricing experts from academia, international organizations, the business community, government officials, and advisory firms.

3. Case Study

A case study should be solved by the candidate. This case study will be provided and supervised by the experts of the WU Transfer Pricing Center.

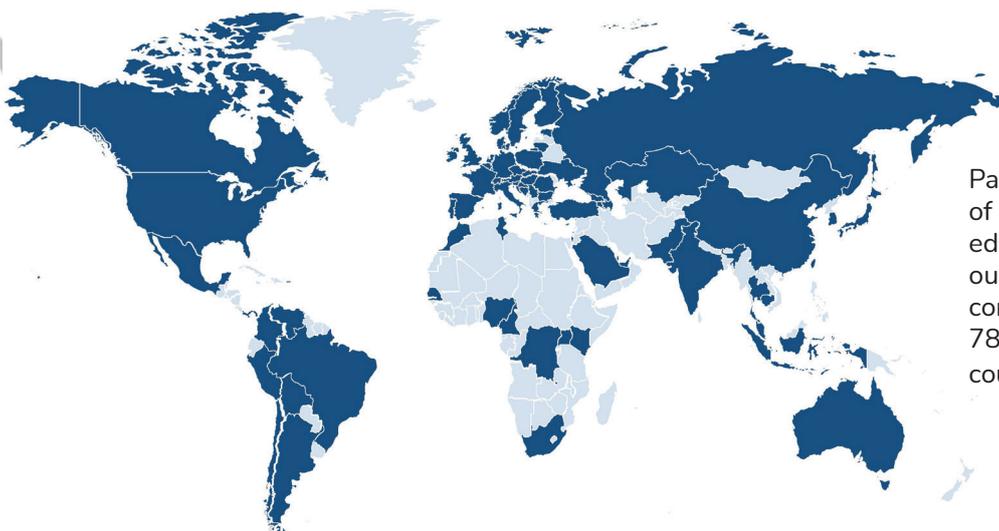
4. Technical Paper

A paper, in the form of a technical article (approx. 8,000 words), should be prepared by the candidate in English. The topic of this technical paper will be agreed by the candidate together with the experts of the WU Transfer Pricing Center, who will supervise said article.

The **fee** to access the certificate program amounts to **EUR 8,750**². Previously completed courses can be deducted from this amount. The fee might be reduced as a result of an early bird discount related to the courses. For further information, please contact us on transferpricingcenter@wu.ac.at.

¹ The course can be replaced with the **Advanced Transfer Pricing Course (Benchmarking)** upon request.

² Prices are subject to change.



Participants of previous editions of our courses come from 78 different countries.

Registration

Please register on our website:



<https://short.wu.ac.at/45ah>

PARTICIPATION FEE

The course fee is EUR 2,750.-

A 10% **“early bird discount”** is applicable to applications sent by May 23, 2023.

This fee covers course participation, all course materials, lunches, coffee breaks, refreshments, and a welcome dinner. Costs of travel and accommodation are not covered by the course fee.

The course materials will be provided as downloads and as handouts (available on the first day of the course).

PAYMENT

You will receive an invoice for the participation fee of EUR 2,750 (or of EUR 2,475 in case of application of the early bird discount.). We kindly ask you to transfer your payment within three weeks of the date of the invoice

CANCELLATION

Any notification of cancellation of registration must be sent in writing. In case of cancellation before August 28, 2023, the participation fee will be refunded. No refund can be made for cancellations received after this date.

PHOTOS

We would like to inform you that this event will be photographed. Should you not wish to be photographed, we kindly ask you to avoid the camera and/or inform Ms. Christina Sudrat (christina.sudrat@wu.ac.at). Photos will be used to inform the public about the activities of the Institute.

VENUE

WU (Vienna University of Economics and Business)

Welthandelsplatz 1
1020 Vienna, Austria
Building AD, Seminar room 0.114

CONTACT DETAILS

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1020 Vienna, Austria

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Information and Contact

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WU (Vienna University of Economics and Business)
Institute for Austrian and International Tax Law
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Getting there:
Underground: U2 Station Messe-Prater
Bus: 82A Stop Südportalstraße