



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

# Global Transfer Pricing Conference

## Transfer Pricing Developments around the World



# WU

WIRTSCHAFTS  
UNIVERSITÄT  
WIEN VIENNA  
UNIVERSITY OF  
ECONOMICS  
AND BUSINESS

# Content and Structure

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Wednesday, February 22, 2017

17.00-18.15 **Fire Side Chat at The Institute Library  
with Jeffrey Owens (WU) and Christian Kaeser (Siemens/WU)**

18.30-21.00 *Cocktail Reception*

Thursday, February 23, 2017

## Day 1: Transfer Pricing Developments in Specific Regions

08.30-09.00 *Registration*

09.00-09.30 **Welcoming Remarks and Opening Addresses**

09.30-11.00 **Session 1: Global Transfer Pricing Developments**

Transfer pricing topics are under constant development around the globe. The OECD, after finalizing the first reports of its BEPS Action Plan in October 2015, is currently working, on the one hand, on implementing and monitoring the newly developed guidelines and, on the other, on drafting guidance related to new topics. The European Union and its EU Joint Transfer Pricing Forum are undergoing major work in order to align the current transfer pricing rules with the BEPS guidance and to provide consistency to the application of such rules around Europe. The United States is strengthening cooperation tools with other countries as well as considering how to best enforce the outcomes of the BEPS project. The developing countries, facing major changes in their economic environments, are strengthening the relevance and content of their transfer pricing legislation as well as analysing the work and guidance drafted by the UN to reinforce their application. This session will provide an overview and analysis of major global developments in the transfer pricing area.

11.00-11.30 *Coffee Break*

11.30-13.00 **Session 2: Transfer Pricing Developments in the European Union  
(including EU Joint Transfer Pricing Forum)**

The European Commission is currently carrying out a comprehensive inquiry into tax ruling practices from the perspective of EU State aid rules. At the core of these tax rulings there is the application of transfer pricing legislations by the EU Member States. At the same time, the EU Joint Transfer Pricing Forum is, in the context of BEPS, focusing its work on three main areas: providing tools for the practical application of transfer pricing rules tailored to the EU; ensuring efficient transfer pricing administration in the EU; positioning the EU globally towards third countries. This session will analyse and discuss the EU transfer pricing developments.

13.00-14.30 *Lunch Break*

14.30-16.00 **Session 3: Transfer Pricing Developments in the United States**

The United States' Internal Revenue Service is currently working intensively on strengthening the cooperation with other countries on transfer pricing matters, by means of enhancement of mutual agreement procedures and development of bilateral advance pricing agreements programs. Meanwhile, they are also investigating the possible outcomes of the new transfer pricing guidance developed by the BEPS project for US multinationals operating around the world. This session will present and debate the recent transfer pricing developments in the US.

16.00-16.30 *Coffee Break*

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16.30-18.00 **Session 4: Transfer Pricing Developments at the United Nations**

Many developing countries have recently introduced transfer pricing rules into their domestic legislation. BRICS countries and other emerging economies are facing major economic changes, impacting the assessment of their understanding of transfer pricing topics. At the same time, the UN is currently working on updating its Transfer Pricing Manual, by including new guidance on topics such as services, intangibles, documentation, and business restructurings. This session will analyse and discuss the transfer pricing developments at the UN.

Friday, February 24, 2017

**Day 2: Recent Developments on Specific Topics**

09.00-10.30 **Session 5: Recent Developments on Transfer Pricing and Intra-Group Financing**

The OECD, under the follow-up work on BEPS Action 4, is currently working on drafting guidance concerning transfer pricing aspects of related party financial transactions, "including financial and performance guarantees, derivatives (including internal derivatives used in intra-bank dealings), and captive and other insurance arrangements". This work will generate a new chapter in the OECD Transfer Pricing Guidelines, clarifying many relevant aspects of key importance for taxpayers and tax administrations on these topics. This session will explore the proposals already developed in this area and present further ideas for an improvement of the new rules and guidelines.

10.30-11.00 *Coffee Break*

11.00-12.30 **Session 6: Recent Developments on the Profit Split Method**

The profit split method has been gaining increasing relevance in the past years. This relevance has been boosted by the work of the OECD on the BEPS Action 10. The OECD is now drafting further guidance on clarifying the implementation of this important method for the analysis of many transfer pricing topics. This session will analyse the new guidance on this topic and debate issues and solutions for future improvements.

12.30-14.00 *Lunch Break*

14.00-15.30 **Session 7: Recent Developments on Attribution of Profits to Dependent Agent Permanent Establishments**

The OECD work on BEPS Action 7 has, so far, extended the definition of "permanent establishment" for double tax treaty purposes. In the follow-up work on this action, the OECD is developing further guidance on how to attribute profits to permanent establishments, with a specific focus on cases of agents and commissionaire arrangements. This session will present and discuss these topics and provide further proposals for future amendments.

15.30-16.00 *Coffee Break*

16.00-17.30 **Session 8: Recent Developments on the Toolkit for Developing Countries**

The OECD is currently working, together with other international and regional tax organizations, on providing toolkits to assist developing countries implementing the outcomes of the BEPS project. Some of this work will generate new guidance on topics such as comparability and the lack of comparable data, transfer pricing documentation, base eroding payments, supply chain management, and BEPS risk assessment. This session will explore these topics and debate the potential improvements produced by these toolkits, as well as the necessary enhancements needed.

17.30-17.40 **Conclusive Remarks**

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# Speakers

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## **Joe Andrus** (United States)

Former Head of the Transfer Pricing Unit (Centre for Tax Policy and Administration), **OECD**  
Member of the UN Subcommittee on Transfer Pricing, **United Nations**

## **Piero Bonarelli** (Italy)

Head of International Tax Affairs, **UniCredit**

## **Melinda Brown** (Australia/France)

Senior Transfer Pricing Advisor (Centre for Tax Policy and Administration), **OECD**  
Member of the UN Subcommittee on Transfer Pricing, **United Nations**

## **Mukesh Butani** (India)

Transfer Pricing Leader and Managing Partner, **BMR Legal**

## **Tony Clark** (United Kingdom/France)

Transfer Pricing Advisor (Centre for Tax Policy and Administration), **OECD**

## **Joel Cooper** (Australia/United Kingdom)

Co-Head International Transfer Pricing Group, **DLA Piper**

## Dr. **Giammarco Cottani** (Italy)

Head of Transfer Pricing, **Ludovici Piccone & Partners**  
Member of the UN Subcommittee on Transfer Pricing, **United Nations**

## **Gianni De Robertis** (Italy)

Chief Economist, EMA Regional Leader – Global Transfer Pricing Services, **Studio Associato, KPMG in Italy**

## **Marlies De Ruiter** (The Netherlands)

Former Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division (Centre for Tax Policy and Administration), **OECD**

## Prof. **Eva Eberhartinger** (Austria)

Head of the Institute for Accounting and Auditing, **WU**  
Professor of Tax Management, **WU**

## **Sean Foley** (United States)

Global Head of Transfer Pricing Services, **KPMG**

## **Hartmut Förster** (Germany)\*

Seconded National Expert, **European Commission**

## **Iwona Georgijew** (Poland)

Partner, DCE, SheXO Club Founder and Diversity Leader, **Deloitte CE**  
Non-Government Member, **EU Joint Transfer Pricing Forum**

## **Sébastien Gonnet** (France)

Vice President Global Transfer Pricing, **NERA Economic Consulting**  
Non-Government Member, **EU Joint Transfer Pricing Forum**

## Hon.-Prof. **Heinz Jirousek** (Austria)

Senior Scientist, Institute for Austrian and International Tax Law, **WU**

## Prof. **Christian Kaeser** (Germany)

Corporate Vice President and Global Head of Tax, **Siemens**  
Chair, **ICC Commission on Taxation**  
Honorary Professor of Tax Law, **WU**

## Prof. **Heinz-Klaus Kroppen** (Germany)

Partner International Tax/Transfer Pricing, **PwC**

## Prof. **Michael Lang** (Austria)

Head of the Institute for Austrian and International Tax Law, **WU**  
Professor of International Tax Law, **WU**

## Dr. **Kyung Geun Lee** (Korea)

Tax Partner, **Yulchon**

## Dr. **Max Lienemeyer** (Germany/Belgium)

Acting Head of Unit, DG Competition/ H5 – tax planning practices, **European Commission**

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Prof. **Adolfo Martín Jiménez** (Spain)

Professor of Tax Law, Jean Monnet Chair EU Tax Law, **University of Cádiz**  
Non-Government Member, **EU Joint Transfer Pricing Forum**

**T.P. Ostwal** (India)

Senior Partner, **T.P. Ostwal & Associates LLP**  
Member of the UN Subcommittee on Transfer Pricing, **United Nations**

Prof. **Jeffrey Owens** (United Kingdom)

Director of the WU Global Tax Policy Center, **WU**  
Former Director, Centre for Tax Policy and Administration, **OECD**  
Senior Tax Policy Advisor, **EY**

**Carlos Pérez Gómez Serrano** (Mexico)

Director of Transfer Pricing, **Mexican Tax Administration Service**

Dr. **Raffaele Petruzzi** (Italy/Austria)

Managing Director of the WU Transfer Pricing Center, **WU**  
Transfer Pricing Advisor, **Deloitte**

Dr. **Robert Risse** (Germany)

Corporate Vice President and Head of Finance Tax Group, **Henkel**

Prof. **Alexander Rust** (Austria)

Professor of Tax Law, **WU**

Prof. **Josef Schuch** (Austria)

Professor of International Tax Law, **WU**  
Partner, **Deloitte**

**Sam Sim** (Singapore)

President, **Tax Executive Institute, Asia**

**Stig Sollund** (Norway)

Chair of the UN Subcommittee on Transfer Pricing, **United Nations**  
Head of International Tax, **Norwegian Ministry of Finance**

Prof. **Claus Staringer** (Austria)

Professor of Corporate Tax Law, **WU**  
Principal Consultant, **Freshfields Bruckhaus Deringer**

Prof. **Alfred Storck** (Switzerland)

Managing Director of the WU Transfer Pricing Center, **WU**  
Professor of International Taxation and Transfer Pricing, **WU**

**David Swenson** (United States)

Global Leader – Tax Controversy & Dispute Resolution, **PwC**

**Romero J.S. Tavares** (Austria/Brasil/United States)

International Tax Policy Advisor, **The World Bank**

**Michel van der Breggen** (The Netherlands)

Partner Financial Services Transfer Pricing, **PwC**

**Susann van der Ham** (Germany)

Partner Tax Transfer Pricing, **PwC**

**Isabel Verlinden** (Belgium)

Global Transfer Pricing Leader, **PwC**  
Non-Government Member, **EU Joint Transfer Pricing Forum**

**Graeme Wood** (United Kingdom/United States)

Director, Global Taxes – Transfer Pricing, **Procter&Gamble**

**Scott Wilkie** (Canada)

Partner, **Blake, Cassels & Graydon**





# Organisation

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## Fees

The participation fees is **EUR 1,200.-** This covers all conference materials, lunches, coffee breaks and refreshments. Costs of travel and accommodation are not covered.

A **20% "early bird discount"** is applicable to applications sent by September 30, 2016.

A **full waiver** is granted to applications from full-time academics.

## Payment

You will receive an invoice for the participation fee of EUR 1,200.- (or of EUR 960.- 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 to Christina Sudrat (christina.sudrat@wu.ac.at). In case of cancellation before January 15, 2017, the participation fee will be refunded. No refund can be made for cancellations received after January 15, 2017.

## Venue

### **WU (Vienna University of Economics and Business)**

Welthandelsplatz 1

1020 Vienna, Austria

*Cocktail Reception:* Building D3, Room D3.2.234 (library)

*Conference:* Ceremonial Hall 1, Building LC, Room LC.0.100

## Contact Details

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

**Christina Sudrat** (christina.sudrat@wu.ac.at)

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# Application Form

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I hereby submit my application for the **Global Transfer Pricing Conference** held from **February 22-24, 2017** in Vienna (Austria).

Please write clearly using block letters.  
All fields marked with \* are required.

**First name\*** \_\_\_\_\_

**Surname\*** \_\_\_\_\_

**Academic Title (e.g. Prof., LL.M., Dr.)** \_\_\_\_\_

**Gender**       male                       female

**Nationality\*** \_\_\_\_\_

**Current position and company / organisation\*** \_\_\_\_\_

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## Private details

Street \_\_\_\_\_

Zip-Code, City \_\_\_\_\_

Country \_\_\_\_\_

Phone / Mobile\* (for very urgent issues) \_\_\_\_\_

E-Mail\* \_\_\_\_\_

## Billing address

Please indicate the exact name and address to be shown on the invoice

Name / company\* \_\_\_\_\_

Street\* \_\_\_\_\_

Zip-Code, City\* \_\_\_\_\_

Country\* \_\_\_\_\_

Tax code/Reference \_\_\_\_\_

**Date, Signature** \_\_\_\_\_



