

2023 WU Transfer Pricing Symposium

Transfer Pricing Aspects
of the Recent EU State Aid Cases



October 19-20, 2023 • Vienna



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

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Content

The initiation of state aid cases involving tax rulings granted to some large multinational enterprises created quite a buzz in tax circles. Long-standing transfer pricing arrangements were unravelled as companies were confronted with significant new potential tax liabilities, coupled with interest. As the gavel comes down on the existence of state aid, the 2023 WU Transfer Pricing Symposium turns the lens to the transfer pricing aspects of those cases.

The sessions will analyse the transfer pricing issues of selected state aid cases – Amazon, Apple, Starbucks and FIAT – using the facts made public in the various discussions. As for any transfer pricing analysis, the debate will start with the application of the four-steps transfer pricing analysis to each case, that is, accurate delineation of the transactions, recognition of the accurately delineated transactions, selection of the appropriate transfer pricing method, and application of the selected method. Following this, the dialogue will delve into other relevant transfer pricing issues arising from the selected cases.

Representatives from academia, advisory, business, government and international organisations will provide their views and insights on those cases. The symposium will be limited to transfer pricing issues and will not veer into the state aid analysis of the cases, that is, whether there was a selective advantage in accordance with the state aid rules of the European Union.

Program

THURSDAY, OCTOBER 19, 2023

18.30 – 21.00 Welcome Reception

FRIDAY, OCTOBER 20, 2023

09.00 – 09.15 Welcome Address

09.15 – 10.45 Session 1: the Amazon Case

11.15 – 12.45 Session 2: the Apple Case

14.00 – 15.30 Session 3: the Starbucks Case

16.00 – 17.30 Session 4: the FIAT Case

17.30 – 17.40 Concluding remarks



Speakers

RAFFAELE PETRUZZI (Italy/Austria)

Managing Director & Chair, WU Transfer Pricing Center, **WU**

DANNY BEETON (United Kingdom)

Director, **Beeton Consulting Limited**

RÓBERT CSABAI (Hungary)

Head of International Taxation and Transfer Pricing Department, **Ministry of Finance**

GREGOR GEHAUF (Germany)

Teamlead Tax BMW Bank, **BMW Group**

TREVOR GLAVEY (Ireland)

Solicitor and Chartered Tax Advisor, **Matheson**

SIMON HOFSTAETTER (Austria)

Expert International Taxation, Tax Authority for Large Business, **Federal Ministry of Finance**

ASTRID JOGERUD (Norway)

Senior Legal Advisor, **The Norwegian Tax Authority**

SEEMA KEJRIWAL JARIWALA (India)

Partner, **BMR Legal Advocates**

MARTIN LAGARDEN (Germany)

Head of Global Transfer Pricing, **Henkel AG & Co. KGaA**

RUTH MIREMBE (Uganda/Austria)

Research and Teaching Associate, Institute for Austrian and International Tax Law, **WU**

OMAR MOERER (The Netherlands)

Partner - Financial Services Transfer Pricing, **Deloitte**

JÉRÔME MONSENEGO (France/Sweden)

Professor of International Tax Law, **Stockholm University**

MARCELO H.B. MOURA (Brazil/Austria)

Research and Teaching Associate, Institute for Austrian and International Tax Law, **WU**

FEDERICO PACELLI (Italy)

Partner, International Tax and Transfer Pricing, **DLA Piper**

ABHISHEK PADWALKAR (India/Austria)

Research and Teaching Associate, Institute for Austrian and International Tax Law, **WU**

KATARINA PETOVSKA (Slovakia/Austria)

Global Transfer Pricing Operations and Economics Lead, **Dell Technologies**

ALAIN STEICHEN (Luxembourg)

Partner, **BSP**

Associated Professor, **University of Luxembourg**

ÁGATA UCEDA (Spain/The Netherlands)

Partner, **KPMG Meijburg & Co**

ISABEL VERLINDEN (Belgium)

Partner Corporate Tax Strategy - Transfer Pricing, **PwC**

University Lecturer

Registration



Please register on our website:

<https://short.wu.ac.at/tt33>



PARTICIPATION FEE

The participation fee for this event is **EUR 650.-**

A **10% “early bird discount”** is applicable to applications received **by August 29, 2023**.

A **waiver** on the registration fee can be granted to applications from researchers exclusively employed by an academic institution. To apply, please submit a short letter of motivation including the relevance for your research, together with your CV and a list of recent publications to: transferpricingcenter@wu.ac.at.

The participation fee covers all materials, lunch, coffee breaks and refreshments. Costs of travel and accommodation are not included.

PAYMENT

You will receive an invoice for the participation fee of EUR 650.- (or of EUR 585.- in case of the “early bird discount”). We kindly ask you to transfer your payment within three weeks from the date of the invoice.

CANCELLATION

Any notification of cancellation of registration must be sent in writing to: transferpricingcenter@wu.ac.at. In case of cancellation before October 5, 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 for your image to be taken, 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 for Austrian and International Tax Law.

CONTACT DETAILS

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Information and Contact

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Getting there:
Underground: U2 Station Messe-Prater
or Krieau
Bus: 82A Stop Südportalstraße