

# 2021 WU Transfer Pricing Symposium

Transfer Pricing and Financial Transactions:  
Current Developments, Relevant Issues and  
Possible Solutions



October 14-15, 2021 • Online



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

# Content and Structure

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## THURSDAY, OCTOBER 14, 2021

**14.00 – 14.30** Welcome Address

**14.30 – 16.00** Session 1: Delineation and Recognition of Financial Transactions

The long-awaited OECD Transfer Pricing Guidance on Financial Transactions and the new chapter on financial transactions of the 2021 update of the UN Practical Manual on Transfer Pricing for Developing Countries have endorsed the use of the proper application of the arm's length principle for intra-group financial transactions. This session will examine, by analyzing practical case studies, some of the important characteristics of financial transactions that should be taken into account when analyzing the commercial and financial relationship between the parties to an intra-group financial transaction.

**16.30 – 18.00** Session 2: Pricing Loans

The transfer pricing analysis of loans is an increasing area of controversy between taxpayers and tax administrations. This session, based on practical case studies, will discuss relevant characteristics of intra-group loans and approaches to determining their arm's length pricing, including considerations on implicit support.

## FRIDAY, OCTOBER 15, 2021

**14.00 – 15.30** Session 3: Pricing Financial Guarantees

Whether a financial guarantee has been provided and how to price it remains one of the main issues on transfer pricing of financial transactions in both developed and developing countries. In this regard, this session will highlight the important characteristics of intra-group financial guarantees and explain, through a practical case study, how to price them at arm's length.

**16.00 – 17.30** Session 4: Pricing Cash Pooling

Cash pooling arrangements can be an effective way to optimize liquidity within the group. The last session of the symposium will discuss the different types of cash pooling arrangements and how to price cash pooling, including sharing the costs and benefits of the arrangement. As with the previous sessions, the theory will be explained through the use of practical case studies.

**17.30 – 18.00** Concluding remarks



# Speakers

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**RAFFAELE PETRUZZI** (Italy/Austria)

Managing Director, WU Transfer Pricing Center, **WU**  
Member, **UN Subcommittee on Transfer Pricing**

**RENATA ARDOUS** (Hungary/United Kingdom)

Head of Global Transfer Pricing, **Chanel**

**ALESSANDRO BUCCHERI** (Italy)

Head of Tax, **Enel**

**LUIS CORONADO** (Singapore)\*

Global Tax Controversy and Transfer Pricing Leader, **EY**

**MANUEL DE LOS SANTOS POVEDA** (Spain/France)

Senior Advisor, Centre for Tax Policy and Administration, **OECD**

**BARBARA DOOLEY** (Ireland)

Transfer Pricing Branch, International Tax Division, **Office of the Revenue Commissioners**

**EVA FREHNER** (Switzerland)

Head of Corporate Tax, **Sulzer**

**GEORGE GALUMOV** (United Kingdom/Switzerland)

Director, **Deloitte**

**STEFAN GREIL** (Germany)

Division IV B 6, **Federal Ministry of Finance**

**GAVIN HALES** (Canada)

Senior Tax Policy Officer, **Department of Finance Canada**

**MICHAEL LANG** (Austria)

Vice Rector Research and Human Resources, Head of the Institute for Austrian and International Tax Law, **WU**

**DAVID LEDURE** (Belgium)

Partner, Global Leader PwC Financial Transaction TP Network, **PwC**

**OMAR MOERER** (The Netherlands)

Partner - Transfer Pricing, **Deloitte**

**MICHAEL NIXON** (Singapore)

Senior Advisor, Centre for Tax Policy and Administration, **OECD**

**AMANDA PLETZ** (United Kingdom)

Associate Director, **NERA Economic Consulting**

**ROBERT RISSE** (Germany/Austria)

Chairman of the Board, WU Transfer Pricing Center, **WU**  
Honorary Professor of Tax Compliance and Planning, **Leipzig University**

**ANTONIO RUSSO** (Italy/The Netherlands)

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

**CAROLINE SILBERZTEIN** (France)

Partner, Chair of EMEA Transfer Pricing Group, **Baker McKenzie**  
Member, **UN Subcommittee on Transfer Pricing**

**AGATA UCEDA** (Spain/The Netherlands)

Partner, **KPMG Meijburg & Co**

**ROBERT JAN VAN VLIET** (Sweden)

Member, **Transfer Pricing Economists for Development - TPED**  
(Global Tax & Transfer Pricing, **H&M**)

**KARAN VINAİK** (Australia)

Transfer Pricing Senior Economist, **Australian Taxation Office**

\* pending confirmation

# Registration

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I hereby submit my application for the **Transfer Pricing Symposium** on October 14-15, 2021 - online.

Please send to: [transferpricingcenter@wu.ac.at](mailto:transferpricingcenter@wu.ac.at)

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

Surname \_\_\_\_\_

Academic Title (e.g. BA, MA, LL.M., Dr.) \_\_\_\_\_

Gender      male     female

Nationality \_\_\_\_\_

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

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

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

## WE WOULD LIKE TO STAY IN CONTACT

Please tick the boxes as appropriate:

I am happy for my personal details to be included in the list of participants which I understand will be distributed to all registered course participants:

- Yes ( Name  Country  Affiliation)  
 No

I consent to being informed about the activities of the WU Transfer Pricing Center / Institute for Austrian and International Tax Law (e-mail newsletter/post). For this purpose, I allow the Institute for Austrian and International Tax Law to file and process my data (name, address, e-mail address). I can revoke my consent at any time, whereby the legality of the data storage and processing on the basis of the prior consent until the point of the revocation is not affected. My revocation may be declared at any time in writing to the Institute for Austrian and International Tax Law or by e-mail to [officetaxlaw@wu.ac.at](mailto:officetaxlaw@wu.ac.at).

- Yes ( WU TPC  Institute)  
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### **PARTICIPATION FEE**

The participation fee for this online event is EUR 450.-

A 20% “early bird discount” is applicable to applications received by August 27, 2021. A full waiver on the registration fee is granted to applications from full-time academics.

The participation fee covers online access to all sessions and the conference materials.

### **CANCELLATION**

Any notification of cancellation of registration must be sent in writing to Ms. Christina Sudrat (christina.sudrat@wu.ac.at). In case of cancellation before September 30, 2021, the participation fee will be refunded. No refund can be made for cancellations received after this date.

### **GENERAL INFORMATION**

The conference language is English.

All times stated in the agenda are Central European Time (CET).

The event will entirely be held online via live streaming and registered participants will receive access information in advance.

### **IMAGES**

We would like to inform you that the session will be recorded for internal use only and screenshots will be taken. Should you not wish for your image to be taken, please switch off your camera,

The screenshots will be used to inform the public about the activities of the Institute for Austrian and International Tax Law.

### **CONTACT DETAILS**

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

E transferpricingcenter@wu.ac.at

T +43-1-313 36-5958

# Information and Contact

**WU Transfer Pricing Center**  
**at the Institute for Austrian and International Tax Law**  
WU (Vienna University of Economics and Business)  
Welthandelsplatz 1, Building D3.2  
1020 Vienna  
Austria

E [transferpricingcenter@wu.ac.at](mailto:transferpricingcenter@wu.ac.at)  
T +43-1-313 36-5958  
[wu.ac.at/taxlaw/institute/wutpc/](http://wu.ac.at/taxlaw/institute/wutpc/)  
[linkedin.com/company/wu-transfer-pricing-center](https://www.linkedin.com/company/wu-transfer-pricing-center)

WU (Vienna University of Economics and Business)  
Institute for Austrian and International Tax Law  
Welthandelsplatz 1, 1020 Vienna, Austria  
[wu.ac.at/en/taxlaw/](http://wu.ac.at/en/taxlaw/)

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