

# Global Transfer Pricing

Mitigate Transfer Pricing Risks and Take Advantage of Planning Opportunities

## BUSINESS STRATEGY SERIES

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### Course outcomes

- Develop a global transfer pricing policy
- Determine the best transfer pricing method for specific transactions
- Conform transfer pricing transactions to the Arm's Length Principle
- Examine how economic factors can affect the comparability of a transaction
- Document transfer pricing goals and policies for the broader finance organization
- Understand the transfer pricing policies of developing countries
  - Understand the impact of the OECD BEPS action items on transfer pricing documentation and planning
- Incorporate transfer pricing policies into business restructuring and M&A decisions
- Deal with transfer pricing audits
- Examine controversy management strategies, including MAP appeals and APAs

"Great as always. Two days of ideas I'll take back with me"

Isle of Capri Casinos

"I thought this event was great. I gained many helpful insights and best practices that I hope to implement in my own workplace."

SAP

"Great experience and forum to learn a variety of approaches in different industries as well as great way to network."

Therma-Tru

"Great training, very insightful on current industry needs."

Metso Minerals Canada Inc

"Great opportunity to share best practices and network with peers."

First Citizens Bank

Without Continual  
Growth and Progress.  
Such Words as...  
**Improvement,  
achievement  
and success**  
have no meaning

Benjamin Franklin

# Global Transfer Pricing

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## Key areas to be covered in the Program and documentation

	Tangible Goods Methods	Services Methods*	Intangible Property Methods
Transactional Methods	Comparable Uncontrolled Price Method	Comparable Uncontrolled Services Price Method	Comparable Uncontrolled Transaction Method
	Cost Plus Method	Cost of Services Plus Method	
	Resale Price Method	Gross Services Margin Method	
Profit-Based Methods	Comparable Profits Method / Transaction Net Margin Method**		
	Profit Split Methods		
Unspecified Methods	Unspecified Methods		

\*The US service regulations include the services cost method (SCM) under which certain transactions may qualify to be charged at cost without a mark up

\*\*The Transactional Net Margin Method specified in the OECD publication "Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations" ("OECD Guidelines") is nearly synonymous with the Comparable Profit Method specified in Treas. § 1.482-5

### Transfer Pricing Analysis Process

- Identify the intercompany transactions
- Design and perform a functional analysis of the upcoming transaction
- Search for comparable data
- Select the best /most appropriate transfer pricing methods
- Apply the transfer pricing method(s)

### Transfer Pricing Risk Management

- Perform a risk and opportunity analysis
- Analyze potential risks to transfer pricing transactions
- Evaluate the potential use of Advance Pricing Agreements (APAs), or Competent Authority / MAP, as risk mitigation tools
- Understand the new IRS APA and MAP Revenue Procedures
- Communicate risk management strategies to upper management

### Anticipate Challenges Arising from the OECD BEPS Action Items

- Examine your company transfer pricing profile as it may appear to tax authorities today
- Factor the BEPS Action Items into your Transfer Pricing Risk Management
- Anticipate tax authority changes and challenges
- Consider steps to comply with "Country by Country" (CbC) reporting requirements under the BEPS Action Items as well as other BEPS challenges with respect to intangible and other transactions
- Anticipate and prepare for the potential use (or misuse) of CbC data by tax authorities

### Developing Country Challenges

- Understand the challenges in dealing with transfer pricing matters in developing countries
- Location Savings, Workforce-in-place, and Market advantage—are these intangibles, or only comparable adjustment factors? OECD views vs. U.N. / developing country views
- U.N. transfer pricing manual vs. OECD Guidelines—what are the major differences and what are the potential consequences, especially in India, China, and Brazil?

### Valuation and Management of Intangible Property (IP)

- Types of IP
- Determine appropriate transfer pricing for IP
- Bundling with services and / or tangible goods
- The impact of the BEPS Action Items on IP tax planning going forward
- Cost sharing agreement
- Exit charges (e.g., German Transfer Package, deemed transfer of IP under U.S. IRC § 367 (d))
- Relevant valuation methods
- Valuation for transfer pricing purposes versus financial or tax reporting purposes



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This course carries a program level of intermediate requiring a minimum pre-requisite of one year as an active practicing licensee. There is no advance preparation necessary for this Group Live activity and should it be completed in entirety attendees will be eligible for 14 Credits in Tax Field of Study.

## Turning theory into practice

This two-day Program will provide you with a practical framework which will help you to understand how to work with corporate process management. By working through practical examples in areas including stakeholder & change management, flowcharting, process modelling, and process notification, you will be able to optimise and monitor business processes, predict process outcomes, and model future business scenarios.

This Program will help you to unlock the potential that the application of process analysis could bring to your business. It will introduce you to the key competencies and practical skills to actually carry out truly business process management.

## Why you should attend

The growing number of Multinational Enterprises (MNE) and associate cross-border related party transactions has driven transfer pricing to the top of the tax priority list for corporations and tax administrations worldwide. Local governments that rely on income tax revenues are actively scrutinizing tax returns in order to ensure that the local entities earn their "fair share" of income and pay their "fair share" of taxes. This **marcus evans** course will help participants better assess the transfer pricing risks of their organization and understand the importance of building enterprise-wide policies and procedures to comply with transfer pricing requirements around the globe.

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## Program schedule day one and two

- 8:30 Registration and coffee
- 9:00 Morning session begins
- 10:30 Morning refreshments and networking break
- 12:00 Networking lunch
- 1:00 Afternoon session begins
- 2:30 Afternoon refreshments and networking break
- 5:00 Course concludes

## Group discussion

A discussion will be held with the delegates on the current influence of technology in their everyday activities and an inspiring glimpse of the future of the field will be provided.

## Trainers – key to our success!

**marcus evans'** trainers are leading associate trainers. This ensures that our trainers are the best and most appropriate trainers for each individual course in terms of areas of expertise, training style, commercial industry experience and proven results. We choose trainers who are specialists in their respective fields and are dedicated to enhancing the skills and knowledge of our delegates through practical, interactive and applicable training.

## Training style – making training dynamic!

Our trainers are selected on their ability to inspire, motivate and empower delegates. This is achieved by delivering training that is dynamic and relevant to the day-to-day challenges delegates face in the real world.

All of the training courses offered represent a blend of tried and tested methods as well as the latest tools, techniques, market research, case studies and dynamic ways of thinking.

A maximum of ten delegates per course in deluxe training venues allows for interactive training through group discussion, role-plays and exercises giving delegates the "how to" applicable and adaptable skills that they can use on returning to work.

## Hear what our customers are saying



**marcus evans** professional training courses combine the latest tools, techniques, market research, case studies and dynamic ways of thinking, delivered by experienced trainers to ensure the skills and knowledge acquired are directly applicable to your organisation.

<b>Research</b>	the latest concepts, tools, techniques and tried and tested methods
<b>Trainers</b>	the highest standard of dynamic trainers with cross-industry experience
<b>Tailored</b>	detailed pre-course questionnaires to address your objectives
<b>Applicability</b>	training relevant to your needs and your workplace
<b>Interactive</b>	limited numbers with group exercises, role-plays and feedback
<b>Action</b>	planning, implementation and follow-up
<b>Documentation</b>	comprehensive supporting notes and further reading materials
<b>Venue</b>	deluxe facilities supporting the training environment

## Pre-course questionnaire

To ensure that you gain maximum benefit from this event, a detailed questionnaire will be sent to you to establish exactly what your training needs are. The completed forms will be analysed by the course trainer. As a result, we ensure the course is delivered at an appropriate level and that relevant issues will be addressed. The comprehensive course material will enable you to digest the subject matter in your own time.

## In company training – Any topic, anytime, any place

Leverage our global network of trainers to deliver scalable training anywhere in the world both in English and a range of additional languages. Our global presence delivers local knowledge and operational logistics capable of supporting the most demanding of clients and diverse training needs. What we offer:

- Bespoke course development based on specific needs
- Ability to deliver as a one off course or a global training series across multiple sites
- Unbeatable stable of the best trainers across all industry sectors and disciplines
- Multi-lingual and culturally sensitive delivery
- Unrivalled operational support across our 59 office locations

## Companies that have benefited from our in-house training delivery include

**Banco General, Shamrock International, Caisse de dépôt et placement, Southern California Edison, PepsiCo, Erie Insurance,** and many more.



For more information contact us on **312.540.3000 ext 6714**, or email us your training needs on [EmilyJ@marcusevans.com](mailto:EmilyJ@marcusevans.com)